

प्राणिकार से प्रकाशित PUBLISHED BY AUTHORITY

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नई विस्ली, इनिवार, जन 3, 1972/ज्येह्य 13, 1894

No. 23]

NEW DELHI, SATURDAY, JUNE 3, 1972/JYAISTHA 13, 1894

हुस भाग में भिग्न पृत्र संख्या दो जाती है जिससे कि यह श्रलग संकलन के रूप में रखा जा सकें। Separate paging is given to this Part in order that it may be filed as a separate compilation

> भाग II—लण्ड 3—उप-लण्ड (ii) PART II—Section 3—Sub-section (ii)

(रक्षा मंत्रालय को छोड़कर) भारत सरकार क मंत्रालयों और (संघ क्षेत्र प्रशासन को छोड़कर) केखीय प्राधिकरणों द्वारा खारी किये गए विधिक ग्रावेश ग्रीर ग्राधिसूचनाएं।

Statutory orders and notifications issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administration of Union Territories)

ELECTION COMMISSION OF INDIA

ORDER

New Delhi, the 3rd April 1972

- S.O. 1296.—Whereas the Election Commission is satisfied that Shri Vyas Ram, R/o Village & P.O. Khanchhuban, District Shahabad (Bihar), a contesting candidate for mid-term election held in 1969 to the Bihar Legislative Assembly from 232-Sahar (SC) Assembly Constituency, has failed to lodge an account of his election expenses as required by the Representation of the People Act, 1951, and the Rules made thereunder;
- 2. And whereas, the said candidate even after due notices has not given any reason or explanation for the failure and the Election Commission is satisfied that he has no good reason or justification for such failure;
- 3. Now, therefore, in pursuance of section 10A of the said Act, the Eelection Commission hereby declares the said Shri Vyas Ram, to be disqualified for being chosen as and for being a member of either House of Parliament or of the Legislative Assembly or Legislative Council of a State for a period of three years from the date of this order.

[No. BR-LA/232/69(129).]

A. N. SEN, Secy.

भारत नियचिन कायोग

श्रादेश

नई दिल्ली, 3 श्रप्रौल, 1972

एस॰ ग्रां॰ 1296.—यतः, निर्वाचन श्रायोग का समाधान हो गया है कि 1969 में हुए विहार विधान सभा के लिए मध्याविध निर्वाचन के लिए 232—सहार (श्र॰जा॰) सभा निर्वाचन-क्षेत्र से सड़ने वाले उम्मीदवार श्री ब्यास राम निर्वासी ग्राम व यो॰ धनछूहां, चुनाव जिला शाहाबाद (बिहार), लोक प्रतिनिधित्व ग्रिधिनियम, 1951 तथा तद्धीन बनाए गए नियमों द्वारा यथा ग्रेपित ग्रंपने निर्वाचन व्ययों का कोई भी लेखा दाखिल करने में ग्रसफल रहे हैं;

- 2. श्रीर, यत:, उक्त उम्मीदवार ने, सम्यक् सूचना दिए जाने पर भी, श्रपनी असफलता के लिए कोई कारण श्रथवा स्पष्टीकरण नहीं दिया है, श्रीर निर्वाचना श्रायोग का यह भी समाधान हो गया है कि उसके पास इस असफलता के लिए कोई पर्याप्त कारण या न्यायोनित्य नहीं है;
- 3. श्रतः, ग्रन, उक्त अधिनियम की धारा 10 क के अन्तुसरण में निर्वाचन आयोग एतद्बारा उक्त श्रीव्यासराम को संसद के किसी

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भी सदन के या किसी राज्य की विधान सभा प्रथवा विधान परि-षद के सदस्य चुने जाने श्रीर ोने के लिए, इस श्रादेश की तारीख से तीन वर्ष की कालाविध के लिए निर्राहत घोषित करना है।

[सं० ब्रिहार-वि० सं०/232/69]

श्रादेश से,

ए० एन० सन, मचिव।

MINISTRY OF EXTERNAL AFFAIRS

New Delhi, the 24th March 1972

S.O. 1297.—In pursuance of clause (a) of section 2 of the Diplomatic and Consular Officers (Oaths and Fees) Act. 1948, the Central Government hereby authorises Shri V. R. Bhasin, Assistant in the Trade Commission of Iudia, Vancouver (Canada) to perform the duties of a Consular Agent, with effect from the 12th January, 1972 until further orders.

[No. F. T.4330/3/72.] PRAMOD KUMAR, Under Secy.

विदेश मंत्रालय

नई विल्ली, 24 मार्च, 1972

एस० मो० 1297.—राजनियक एवं कोंसली म्रिधि-कारी (शपथ एवं शल्क) म्रिधिनियम, 1948 के खण्ड 2 की धारा (क) के म्रनुसरण में केन्द्र सरकार भारत के व्यापार कमीशन, बैंक्वर (कनाडा) में, श्री बी० श्रार० भसीन, सहायक को इसके ढारा 12 जनवरी, 1972 से, श्रमला श्रादेश होने तक, कोंसली स्रिभिकर्ता का कार्य करने के लिए प्राधिकृत करती है ।

> [संख्या टी-4330/3/72] प्रमोद कुमार, श्रवर सर्चिव ।

CABINET SECRETARIAT

(Department of Personnel)

New Delhi, the 18th March, 1972

S.O. 1298.—In exercise of the powers conferred by sub-section (1) of section 492 of the Code of Criminal Procedure, 1898 (5 of 1898), the Central Government hereby appoints Shri Avtar Singh, Advocate, as Public Prosecutor for conducting the prosecution of the accused Shri Bhian Ram in case R. C. No. 3/71-FS.I State Vs. Bhian Ram in the Court of the Additional Sessions Judge, Jaipur

[No. 225/13/72-AVD.II.]

मंत्रिमंडल सचिवालय

(कार्मिक विभाग)

नई दिल्ली, 18 मार्च, 1972

एस०म्रो० 1298.—दण्ड प्रक्रिया संहिता, 1898 (1898 का 5) की धारा 492 की उपधारा (।) के द्वारा प्रदत्त शक्तियों का प्रयोग कपते हए; केन्द्रीय सरकार, एतदुद्धारा, श्री भ्रयतार सिंह,

एडवोकेट, को प्रतिरिक्त सेशन्स जज, जयपुर के न्यायालय में के मु धारसी नम्बर 3/71-एफ. एस. I-स्टेट विरद्ध भियन राम में प्रभियुक्त भियन राम के विरुद्ध प्रभियोजन की पैरवी करने के लिए लोक-प्रभियोजक के रूप में नियुक्त करती है।

[संख्या 225/13/72-ए०वी० डी०-2]

New Delhi, the 18th April 1972

S.O. 1299.—In exercise of the powers conferred by sub-section (1) of section 492 of the Code of Criminal Procedure, 1898 (5 of 1898), the Central Government hereby appoints Shri V. V. Sreenivasachar, Deputy Legal Adviser of the Delhi Special Police Establishment, Bombay Branch, as Public Prosecutor for the purpose of conducting R.C. No. 19/67-BLR against N. Konappa and others, pending before the court of Special Magistrate, Bangalore in the State of Mysore.

[No. 225/19/72-AVD(II).]

नई दिल्ली, 18 ग्रप्रैल, 1972

एस० श्रो० 129...—प्रक्रिया संदिता, 1898 (1898 का 5) की धारा 492 की उपधारा (1) द्वारा प्रदत्त णिक्सयों का प्रयोग करते हुए, केन्द्रीय सरकार, ए दद्वारा दिल्ली विणेष पुलिस स्थापना, बम्बई शाखा के उप-विधि सलाहकार, श्री वी०वी० श्री निवासाचार को मस्र राज्य में विशेष मिजिस्ट्रट, बंगलौर के न्यायालय में एन० कौन(पा श्रीर ग्रन् ों के विरुद्ध लिम्बत ग्रार० सी० संस्था 19/67-बी०एल०ग्रार० का संचालन करने के लिए लोक श्रीभयोजक नियुक्त करती है।

[सं० 225/19/72-ए०वी०डी० (ii)]

ORDER

New Delhi, the 4th March 1972

S.O. 1300.—In exercise of the powers conferred by sub-section (1) of section 5 read with section 6 of the Delhi Special Police Establishment Act, 1946 (25 of 1946), and of all other powers enabling it in this behalf, the Central Government, with the consent of the Government of the State of Bihar hereby extends the powers and jurisdiction of members of the Delhi Special Police Establishment to the whole of the State of Bihar for the investigation of the offences punishable under section 436 of the Indian Penal Code (45 of 1860) and any other offence committed in the course of the same transaction in regard to the following cases, namely:—

- Kadamkuan P. S. case No. 6, dated 2nd February, 1972.
- (2) Kadamkuan P. S. case No. 8. dated 2nd February, 1972.

[No. 228/3/72-AVD. II.]

B. C. VANJANI, Under Secy.

ग्रादेश

नई दिल्ली, 4 मा**र्च**, 1972

का० ग्रा० 1300. — दिल्ली विशेष पुलिस स्थापन नियम, 1946 (1946 का 25) की घारा 6 के साथ पठित धारा 5 की उपधारा (1) द्वारा प्रदत्त शक्तियों और इस निमित्त से उसे समर्थ बनाने वाली ग्रन्य सभी शक्तियों का प्रयोग करते हुए नेन्द्रीय सरकार एतदद्वारा, बिहार राज्य सरकार की सहमति से, दिल्ली हिशोष

पुलिस स्थापन के सदस्यों की शक्तियां और अधिकारिता का, भारतीय दण्ड संहिता (1860 का 45) की धारा 436 के अधीन दण्डनीय अपराध और निम्नलिखित मुकदमों में उसी कार्य के अनुक्रम में किए गए किन्हीं अन्य अपराधों का शावपण करने के लिए समस्त बिहार राज्य में विस्तार करती है :—

- (1) कदम कुन्नां थाना मुकदमा सं० 6 दिनांक 2 फरवरी,
- (2) कदम कुम्रां याना मुकदमा सं० 8 दिनांक 2 फरवरी, 1972 ।

['स्या 228/3/72-ए०वी०डी०-2]

र्वा०सी० वनजानी, भ्रव माध्य ।

MINISTRY OF HOME AFFAIRS

New Delhi-1, the 20th March, 1972

S.O. 1301.—In exercise of the powers conferred by clause (1) of article 258 of the Constitution and in supersession of the notification of the Government of andia in the Ministry of Home Affairs No. S.O. 2480, cated the 24th July, 1967, in so far as it relates to the former Union territories of Manipur and Tripura, the President hereby entrusts to the Governments of Manipur and Tripura, with their consent, the functions of the Central Government in relation to any matter specified in sub-clauses (c) and (d) of clause (8) of section 2 of the Official Secrets Act, 1923 (19 of 1923), subject to the condition that notwithst inding such entrustment the said functions may also be exercised by the Central Government.

[No. 16/2/72-Poll.II]

B. K. GOSWAMI, Dy. Secy.

गृह मंत्रालय

नई दिल्ली, 20 मार्च, 1972

का ब्या 1301.—संविधान के अनु केंद्रेट 258 कें खंड (1) द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुए तथा भारत सरकार के गृहमंत्रालय की अधिसूचना संव का व्या भूतपूर्व मनीपुर व त्रिपुरा संघ राज्य क्षेत्रों से हैं, अधिकमण करते हुए राष्ट्रपति राजकीय भेद अधिनियम, 1923 (1923 का 19) की धारा 2 के खंड (8) के उप-खंड (ग) और (घ) में निर्दिट किसी विषय से सम्बन्धित केन्द्रीय सरकार के कार्य मनीपुर व त्रिपुरा की सरकारों को, उनकी सहमति से, एतद्द्वारा सौंपती है किन्तु गर्त यह है कि कार्य सौंपने के इस अधिकार के बावजूद उक्त कार्य केन्द्रीय सरकार द्वारा भी किये जा सकते हैं।

[सं॰ 16/2/72-पोल-II.]

बी० के० गोस्वामी, उप सचिव।

New Delhi, the 25th March 1972

S.O. 1302.—In pursuance of clause (1) of article 239 of the Constitution, the President hereby directs that,

subject to his control and until further orders, the powers and functions of the appropriate Government under—

- (i) the Land Acquisition Act, 1894 (1 of 1894), exc pt those of the Central Government under the provisos to sub-section (1) of section 55, and
- (ii) the Land Acquisition (Companies) Rules, 1963, shall also be exercised and discharged by the Administrator of the Union territory of Arunachal Pradesh within that Union territory.

[No. F. 2/2/72-UTL.]

नई दिल्ली, 25 मार्च, 1972

का० धा० 1302.—राष्ट्रपति, संविधान के अनुच्छेद 239 के खण्ड (1) के अनुसरण में एतद्द्वारा निदेश देते हैं कि उनके नियंत्रणाधीन रहते हुए तथा और आगे प्रादेशां तक—

- (1) भूमि अर्जन अधिनियम, 1894 (1894 का 1) की धारा 55 की उपधारा (1) के परन्तुकों के अधीन केन्द्रीय सरकार की उन शक्तियों और कृत्यों के सिवाय, और
- (।।) भूमि अर्जन (कम्पनी) नियम, 1963 के आधीन, समुचित सरकार की शक्तियां और कृत्य, अरुणाचल प्रदेश सब राज्य क्षेत्र के प्रशासक द्वारा, भी उस संघ राज्य क्षेत्र के भीतर, प्रयुक्त की जायेंगी भीर निर्वस्न किये जायेंगे।

[सं० फा० 2/2/72-यू०टी०एन०] एम० श्रार० सबदेव, श्रार सन्ति।

CORRIGENDUM

New Delhi, the 17th February 1972

S.O. 1303.—In the notification of the Government of India in the Ministry of Home Affairs No. S.O. 244, published at page 195 of the Gazette of India, Part II, Section 3, Sub-section (ii), dated the 1st January, 1972, for "section 8" read "section 6".

[No. F. 2/3/71-UTL.] M. R. SACHDEVA, Under Secy.

New Delhi, the 18th April 1972

S.O. 1304.—In exercise of the powers conferred by clause (1) of article 258 of the Constitution, the President, with the consent of the Government of Tripura, hereby entrusts to that Government, the functions of the Central Government under the Explanation to section 25 of the Negotiable Instruments Act, 1881 (26 of 1831), subject to the condition that notwithstanding this entrustment, the Central Government may itself exercise the said functions should it deem fit to do so in any case.

[F. No. 21/18/72-Judl.]B. SHUKLA, Dy. Secy.

नई दिल्ली, 18 ग्रप्रैल, 1972

का आ 1304. — राष्ट्रपति, संविधान के अनुच्छेद 258 के खंड (1) द्वारा प्रदत्त शक्तियों का प्रयोग कर ते हुए, ब्रिपुरा सरकार की सम्पति से, उस सरकार की, परकाम्य लिखत अधिनियम

1881 (1881 का 26) की धारा 25 के स्पष्टीकरण के प्रधीन केन्द्रीय सरकार के कृत्यों को इस गर्त के प्रधीन रहते हुए कि इस न्यस्तकरण के होते हुए भी केन्द्रीय सरकार उक्त कृत्यों को, यदि किसी मामले में वह ऐसा करना ठीक समझे, स्वयं कर सकेगी, एतद्द्रारा न्यस्त करते हैं।

[सं० फा० 21/18/72-न्यायिक] श्रह्मानंद शृक्ल, उप सचित्र ।

MINISTRY OF FINANCE

(Department of Expenditure)

New Delhi, the 18th February, 1972.

- S.O. 1305.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution and of all other powers enabling him in that behalf, the President hereby makes the following rules further to amend the Central Cost Accounts Pool (Recruitment and Conditions of Service) Rules, 1961, namely:—
- 1. (1) These rules may be called the Central Cost Accounts Pool (Recruitment and Conditions of Scrvice) Amendment Rules, 1972.
- (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In Schedule III to the Central Cost Accounts Pool (Recruitment and Conditions of Service) Rules, 1961, in sub-paragraph (4) of pargaraph 1 relating to the post of "Cost Accountant",—
 - (a) entry (ii) in the second column against "Essential qualifications shall be omitted;
 - (b) the entry in the second column against "Desirable" qualification shall be numbered as item (i) and after item (i) as so numbered, the following items shall be inserted, namely:—
 - "(ii) Some experience in Cost Accounting work".

[No. A. 12018/1/71-E.I.(A)]
R. L. SUD, Under Secy.

विस मंत्रातय

(ध्यय विसाम)

नई दिल्ली, 18 फरवरी, 1972

एस० ग्रो० 1305.—-राष्ट्रपति, संविधान के ग्रनुक्छेद 309 के परन्तुक द्वारा प्रदत्त शक्तियों का श्रीर ग्रपने को उस निमित्त समर्थ बनाने वाली सभी प्रन्य शक्तियों का प्रयोग करते हुए, केन्द्रीय लागत-लेखा पूल (भर्ती ग्रीर सेवा की शर्ते) नियम, 1961 में ग्रीर संशोधन करने के लिए एत द्वारा निम्निखित नियम बनाते हैं, ग्रथात्:—

- (क) इन नियमों का नाम केन्द्रीय लागत-लेखा पूल (भर्ती ग्रौर सेवा की गर्ते) संशोधन नियम, 1972 होगा ।
 - (ख) ये राजपक्ष में प्रकाशन की तारीख को प्रवृत्त होंगे।

- केन्द्रीय लागत-लेखा पूल (भर्ती भौर सेवा की गर्तें) नियम, 1961 की श्रनुसूची 3 में, "लागत लेखापाल" के पद से सम्बन्धित पैरा 1 के उपपैरा (4) में, ----
 - (क) "ग्रावण्यक" भ्रहेता के सामने द्वितीय स्तंम्भ में की प्रविष्टि (ii) लुप्त कर दी जाएगी;
 - (ख) "बांछनीय" श्रर्हता के मत्मने द्वितीय स्तम्भ में की प्रविष्टि, मद (i) के रूप में संख्यांकित की जाएगी श्रौर इस प्रकार संख्यांकित मद (i) के पश्चात् निम्नलिखित मद श्रन्तः स्थापित की जाएगी, श्रथातः—
 - "(ii) लागत लेखा कार्य का थोड़ा अनुभव"।

[सं० ए०/2018/1/71~ई० ।(ए)]

श्रार० एल० सूद, श्रवर सचिव।

(Department of Expenditure)

New Delhi, the 20th March. 1972

- S.O. 1306.—In exercise of the powers conferred by the proviso to article 309 of the Constitution and clause (5) of article 148 of the Constitution and of all other powers enabling him in this behalf, the President nereby makes the following rules further to amend the General Provident Fund (Central Services) Rules, 1960, namely:—
 - (1) These rules may be called General Provident Fund (Central Services) Amendment Rules, 1972.
 - (2) They shall come into force on the date of their publication in the Official Gazette.
- 2. In rule 4 of the General Provident Fund (Central Services) Rules, 1960:—
 - (i) for the opening paragraph, the following paragraph shall be substituted namely:—
 - "All temporary Government servants after a continuous service of one year, all re-employed pensioners (other than those eligible for admission to the Contributory Provident Fund) and all permanent Government servants shall subscribe to the Fund'.
 - (ii) after Note (2), the following Note shall be inserted, namely:—
 - "Note (3) Temporary Government servants (including Apprentices and Probationers) who have been appointed against regular vacancies and are likely to continue for more than a year may subscribe to the General Provident Fund any time before completion of one year's service".

[No. 2(61) - EV(B)/71.]

S. S. FL. MALHOTRA, Under Secy.

(Department of Economic Affairs)

New Delhi, the 25th March 1972

SO. 1307.—In exercise of the powers conferred by section 6 of the Indian Coinage Act, 1906 (3 of 1906),

the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.O. 4039, dated the 28th December, 1966, as amended by the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.O. 862, dated the 10th March, 1967, namely:—

the 10th March, 1967. namely:—
2. In the said notification, for the portion commencing with the words "Reverse: This face of the coin" and ending with the words" "प्यो का बी दो भाग गंद

पैंम''

in Hindi, the following shall be substituted, namely:---

'Reverse: This face of the coin shall bear the year of coinage and the value of the coin in international numerals surrounded by 44 beads. In addition to the value, the words "Paise" "TT" in Hindi and 'Paise" in English shall be inscribed on the left side and right side respectively of the international numeral '5' ".

2. This notification shall come into force on the 1st day of April, 1972.

[No. F.1/17/70-Coln (i).]

(ग्राणिक कार्य विभाग)

नई दिल्ली, 25 मार्च, 1972

का० घा० 130 7.—केन्द्रीय सरकार भारतीय सिगका-ढलाई श्रधिनियम, 1906 (1906 का तीसरा) की धारा 6 द्वारा प्रदत्त गक्तियों का प्रयोग करते हुए, एतद्द्वारा भारत सरकार, वित्त मंद्रालय (ग्राधिक कार्य विभाग)की ग्रधिसूचना सं० का० ग्रा० 4039 दिनांक 28 दिसम्बर, 1966 में, जिसमें भारत सरकार, वित्त मंद्रालय (ग्राधिक कार्य विभाग) की ग्रधिसूचना सं० का० ग्रा० 862 निांक 10 मार्च, 1967 ारा संगोधन कर दिया गया था, ग्रीर ग्राग संगोधन करती है, ग्रथांत :—

2. इपर्युक्त प्रधिसूचना में, "उल्टी तरफ: सिक्के के इस धोर" से गुरू होंने वाले और हिन्दी में "रूपये का बीसवां भाग पांच पैसे" के साथ समाप्त होने वाले शब्दों के स्थान पर निम्नलिखित शब्द रखे जायेंगे, प्रधात् "उल्टी तरफ: सिक्के के इस श्रोर सिक्का- ढलाई का वर्ष और अन्तर्रा ट्रीय अंकों में उस का मूल्य श्रंकित होगा जिसके चारों श्रोर 44 दानें होंग। मूल्य के अतिरिक्त श्रन्तर्राष्ट्रीय अंक '5' के बाई श्रौर हिन्दी में "पैसे" श्रौर दाई श्रौर श्रंग्रेजी में "Paise" शब्द श्रंकित रहेंगे।

3. यह ग्रधिसूचना पहली ग्रप्रैल, 1972 से लागू होगी।

S.O. 1308.—In exercise of the powers conferred by section 6 of the Indian Coinage Act, 1906 (3 of 1906), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. S.O. 2346, dated the 1st July, 1964, namely:—

In the said notification, for the portion commencing with the words "Reverse: This face of the coin" and ending with the words "international numeral", the following shall be substituted:—

"Reverse: This face of the coin shall bear the year of coinage and the value of the coin in international numeral. In addition to the value, the words "Paise" '氧矿" in Hindi and "Paise" in English shall be inscribed on the left side and right side respectively of the international numeral "3".

2. This notification shall come into force on the 1st day of April, 1972.

[No. F. 1/17/70-Coin(ii).]
A. K. MUKHERJEE Dy. Secy.

का॰ ग्रा॰ 1308.—केन्द्रीय सरकार भारतीय सिक्का-ढलाई ग्रिधिनियम, 1906 (1906 का तीसरा) की धारा 6 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए एत्र्इडारा भारत सरकार वित्त मंत्रालय (ग्रार्थिक कार्य विभाग) की ग्रिधिसूचना सं० का॰ग्रा॰ 2346 दिनांक पहली जुलाई, 1964 में निम्नलिखित संशोधन करती है ग्रर्थात् :—

उपर्युक्त श्रधिसूचना में "उल्टी तरफ : सिक्के के इस भ्रोर" से गुरू होने वाले भ्रौर "श्रन्तर्राष्ट्रीय श्रंक" के साथ समाप्त होने वाले भाग के स्थान पर निम्नलिखिन शब्द रखे जायेंगे, भ्रथीत् :---

"जल्टी तरफ । सिक्के के इस स्रोर सिक्का ढ्रांलाई का वर्ष स्रोर अन्तर्राष्ट्रीय मंकों में उस का मूल्य मंकित होगा। मूल्य के अतिरिक्त अन्तर्राष्ट्रीय श्रंक "3" की बाई भ्रौर हिन्दी में "पैसे" भौर वाई भौर अग्रजी में " aise " "शब्स मंकित रहेंगे।

2. यह प्रधिसूचना पहली अप्रैल 1972 से लागू होगी। [संख्या एफ० 1/17/70-क्याइन (ii)] ए० के० मुखर्जी, उप सविव !

(Department of Banking)

New Delhi, the 23rd February, 1972

S. O. 1309.—Statement of the Affairs of the Reserve Bank of India, Banking Department, as on the 18th February, 1972.

LIABILITIES	Rs.	ASSETS	Rs.
Capital Paid Up	5,00,00,000	Notes Rupee Coin Small Coin Bills Purchased and Discounted:—	14,50,74,000 4,17,000 2,84,000
National Agricultural Credit (Long Term Opera- tions) Fund	190,00,00,000	(a) Internal (b) External (c) Government Treasury Bills.	30,74 06,000 22,78 69,000 188,99 72,000 83,30,48,000

LIABILITIES	Rs.	ASSETS	Rs.
National Industrial Credit (Long Term Operations) Fund	135,00,00,000	Loans and Advances to — (i) Central Government (ii) State Governments(a)	462,44,96,000
Deposits:— (a) Government:		Loans and Advances to — (i) Scheduled Commercial Banks† (ii) State Co-(perative Banks‡ (iii) Others	178,52,34,000 298,90,10,000 6,30,00,000
(i) Central Government	220,96,34,000 11,31,55.000	Loans, Advances and Investments from National Agricultural Credit (Long Term Operations) Fund.	
(b) Banks:		(1) Loans and Advances to	
 (i) Scheduled Commercial Banks. (ii) Scheduled State Co-operative Banks (iii) Non-Scheduled State Co-operative Banks (iv) Other Banks. 	219,88,84,000 10,19,58,000 84,79,000 42,31,000	 (i) State Governments (ii) State Co-opertive Banks (iii) Central Land Mortgage Banks (b) Investment in Central Land Mortgage Bank Debentures Loans and Advances from National Agricultural Credit (Stabilisation) Fund Loans and Advances to State Co-operative Banks 	42,80,00,000 20,68,57,000 k 10,55,94,000
(c) Others , ,	86,80,57,000	Loans, Advances and Investments from National Industrial Credit (Long Term Operations) Fund	3.2.,
Bills Payable	58,03,75,000	(a) Lonns and Advances to the Development Bank.	76,17,71,000
Other Liabilities	372,73,27,0000	(b) Investment in bonds debentrues issued by the Development Bank. Other Assets.	42,15,12,000
Rupecs	1500,21,00,000	Rupees	500,21,00,000

^{*}Includes Cash, Fixed Deposits and Short-term Securities.

†Includes Rs. 72,88,00,000 advanced to scheduled commercial banks against usance bills under Section 17(4) (c) of the Reserve Bank of India Act.

†Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

Dated the 23rd day of February 1972.

(Sd.) S. Jagannathan, Governor.

An Account pursuance to the RESERVE BANK OF INDIA ACT, 1934, for the week ended the 18th day of February 1972.

Issue Department

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department.	. 14,50,74,000		Gold Coin and Bullion :— (a) Held in India	, 182,53,11,000)
Notes in circulation .	. 4623,77,9),000		(b) Held outside India.		
m / 1 Mary Survey		4637,28,73,0000	Foreign Securities.	243,65,38,000	_
Total Notes issued.	•	4037,28,73,0000	TOTAL		426,18,49,000
			Rupee Coin Government of India Rupe Internal Bills of Exchange		38,27,72,0000 4172,82,52,000
			other commercial paper.	·	• • • • • • • • • • • • • • • • • • •
Total Liabities .		4637,28,73,000	Total Assets.		4637,28,73,000
Dated the 23rd day of Febru	pary 1972.			(Sd.)	S. Jagannathan, Governor,

^{**}Bxcluding Investments from the National Agricultural Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund.

[@] Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporary overdrafts to State Governments.

वैकिंग विषया नई दिल्ली, 23 फरथरी, 1972

का अपार्व 1309 -- 18 फरवरी 1972 को रिजर्ब बैंक ग्राफ इंडिया के बैंकिंग विभाग के कार्यकलाप का विवरण

वेयताएं		रुपये	भ्रास्तियां	रुपये
	•	5,00,00,000	नोट	14,50,74,000
श्रारक्षित निधि	•	150,00,00,000	रुपयेकासिस्कां	4,17,000
राष्ट्रीय कृषि ऋण			छोटा सि∜का	2,84,000
(दीर्घकालीन क्रियाएं) निधि	•	190,00,00,000	खरीदे भ्रौर भुनाये गये बिल :—-	, 5 ., 6 \$
राष्ट्रीय कृषि ऋण			(क) देशी	30,74,06,000
(स्थिरीकरण) निधि .	•	39,00,00,000	(ख) विदेशी	
राष्ट्रीय ग्रौद्योगिक ऋण			(ग) सरकारी खजाना बिल .	22,78,69,000
(दीर्घकालीन फियाएं) निधि		135,00,00,000	विदेशों में रखा हुआ बकाया*	188,99,72,000
जमा राशियां .			निवेश* *	83,30,48,000
(क) सरकारी .	•		ऋण भ्रौर ग्रग्रिम . , .	, = 0, 0 0, 10, 0 0
(i) केन्द्रीय सरकार .	•	220,96,34,000	(i) केन्द्रीय सरकार को	
(ii) राज्य सरकारें .	•	11,31,55,000	(ii) राज्य सरकारों को†	462,44,96,000
(खा) बैंक			ऋण और श्रग्रिम :—	-, ,,,,,, -
(i) श्रनुसूचित वाणिज्य बैंक	•	219,88,84,000	(i) ग्रनुसूचित वाणिज्य वैंकों को \pounds .	178,52,34,000
(ii) श्रनुसूति राज्य			(ii) राज्य सहकारी बैंकों को @ .	298,90,10,000
सहकारी बैंक .	•	10,19,58,000	(iii) दूसरों को	6,30,00,000
(¡¡¡) गैर ग्रनुसूचित राज्य			राष्ट्रीय कृषि ऋण (दीर्घ कालीन कियाएं) निधि	ं से अंसे
सहकारी बैंक .	•	84,79,000	ऋण, ग्रग्निम श्रौर निवेश	. ,,
(iV) ग्रन्थ बैंक .	•	42,31,000	(क) ऋणं और ग्रग्रिम:—	
			(i) राज्य सरकारों को .	42,80,00,000
			(ii) राज्य सहकारी बैंकों को	20,68,57,000
			(iii) केन्द्रीय भूमि बन्धक बैंकों को	_ 0, 0 0, 0 7, 0 0
(ग) भ्रन्य	•	86,80,57,000	(ख) केन्द्रीय भूमि बन्धक बैंकों के	• •
			डिबेंचरों में निवेश	10,55,94,000
			राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से	
			ऋण भ्रौर अग्रिम	
देय बिल	•	58,03,75,000	राज्य सहकारी बैंकों को ऋण ग्रौर ग्रग्रिम	. 21.25.56.000
			राष्ट्रीय श्रौद्योगिक ऋण (दीर्घकालीन	
श्रन्य देयताएं		372,73,27,000	कियाएं) निधि से ऋण ग्रग्निम ग्रौर निवेश	
			(क) विकास बैंक को ऋण फ्रौर फ्रग्रिम	76,17,71,000
			(ख) विकास बैंक द्वारा जारी किये	_,,,
			बांडों/डिबेंचरों में निवेश	
			्रग्रन्य भ्रास्तियां	42,15,12,000
	रुपये	1500,21,00,000		1500,21,00,000

^{*}नकदी, श्रावधिक जमा और अल्पकालीन प्रतिभृतियां शामिल हैं।

^{**}राष्ट्रीय कृषि ऋण (दोर्घकालीन कियाएं) निधि श्रौर राष्ट्रीय श्रौद्योगिक ऋण (दीर्घकालीन कियाएं) निधि में से किये गये निवेश शामिल नहीं हैं ।

[†]राष्ट्रीय कृषि ऋण (दीर्घकालीन कियाएं) निधि से प्रदत्त ऋण ग्रौर श्रग्निम शामिल नहीं हैं, परन्तु राज्य सरकारों के श्रस्थायी श्रोवरड्राफ्ट शामिल हैं ।

fरिजर्व बैंक स्नाफ इंडिया श्रधिनियम की धारा 17(4) (π) के श्रधीन श्रनुसूचित वाणिज्य बैंकों की मीयादी बिलों पर श्रिम दिये गये 72.88.00.000/- रुपये शामिल हैं।

⁽ঐराष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं) निधि श्रौर राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से प्रदत्त ऋण श्रौर श्रग्रिम शामिल नहीं हैं। तारीख: 23 फग्वरी, 1972

रिजर्व बैंक ग्राफ इंडिया

रिजर्व बैंक भ्राफ इंडिया प्रधिनियम, 1934 के भ्रमुसरण में फरवरी 1972 की 18 तारीख को समाप्त हुए सप्ताह के लिए लेखा इशु विभाग

देयताएं	रुपये	रुपये	न्नास्तियां	रुपये	रुपये
बैंकिंग विभाग में			सोने का सिक्का ग्रौर बुलियन :-		
रखे हुए मोट	14,50,74,000		(क) भारत में रखा हुग्रा (ख) भारत के बाहर रखा हुग्रा •.	182,53,11,000	
संचनल में नोट	4622,77,99,000		विवेशी प्रतिभूतियां	243,65,38,000	
जारी किये गये कुल नोट]		4637,28.73,000	जोड़ रुपयेकासिक्का भारतसरकारकी रुपया प्रति-		426,18,49,000 38,27,72,000
			भूतियां . देशी विनिमय जिल श्रीर दूसरे वाणिज्य-पत्न .		4172,8252,000
कुल देयताएं .	4637,28,73,000		कुल भ्रास्तियां		4637,28,73,000

गवर्नर :

[सं० फा० 3(3) वी र्सः /72]

New Delhi the 3rd March 1972

S.O. 1310.—Statement of the affairs of the Reserve Bank of India, Banking Department as on the 25th Ferhvary, 1972

LIABILIT	TIES				Rs.	Rs. ASSETS			Rs.		
Capital Paid Up					5,00,00,000	Notes					11 02,96,000
						Rupee Coin				•	6,60.000,
Reserve Fund					150,00,00,00	Small Coin					2,77,000
						Bills Purchased and	Discou	nted	:		
National Agricultural Cre Operations) Fund	dit (Lo	ong •	Ter	m .	190,00,00,000	(a) Internal					34,75,15,000
						(d) External					
						(c) Government	t Treas	игу В	ills		26,46,46,000

L'ABILITIES	Rs.	ASSETS	Rs.
National Agricultural Credit (Stabilisation) Fund		Salancos Held Abread*	188,84,02,000 89,94,79,000
National Industrial Credit (Long Term Operations) Fund	135,00,00,000	Loans and Advances to:— (i) Central Government. (ii) State Governments.	-• 486,28,59,000
Deposits:		Loans and Advances to :-	
(a) Government:		(i) Scheduled Commercial Banks†	161,24,39,000
(i) Central Government	212,17,25,000	(ff) State Co-operative Banks†† .	299,38,44,000
(#) State Governments	6,63,02,000	(iii) Others	5,88,57,000
(b) Benks:		Loans, Advances and Investments from National Agricultural Credit (Long Term Operations) Fund	
		(a) Loans and Advances to :	
(f) Scheduled Commercial Banks .	843,53.05,000	(f) State Governments , ,	43,00,25,000
(ii) Scheduled State Co-operative Banks	9,11,32,000]	(ii) State Co-operative Banks (iii) Central Land Mortgage Banks .	20,63,58,000 •-
(iii) Non-Scheduled State Coopera- tive Banka	81,70,000	(b) Investment in Central Land Mortgage Bank Debentures	10,55,94,000
Giv) Other Banks	[60,41,000	Loans and Advances from National Agricultural Credit (Stabilisation) Fund	
(c) Others	87,41,06,000	Loans and Advances to State Co-operative Banks	21,21,65,000
Bills Payable	58,89,00,000	Loans , Advances and Investments from National Industrial Credit (Long Term Operations) Fund	
		(a) Loans and Advances to the Develop- ment Bank	76,27,69,000
		(b) Investment in bonds/debentures issued by the Development Bank	
Other Liabilities	382,12,68,000	•	43,67,42,000
Rupees	1519,29,57,000	Rupees	1519,29-57,000

^{*}Includes Cash, Fixed Deposits and Short-term Securities.

^{**}Excluding Investments from the National Agricultural Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund.

[@]Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporary overdrafts to State Governments.

[†]Includes Rs. 58,48,00,000 advanced to scheduled commercial banks against usance bills under Section 17(4)(c) of the Reserve Bank of India Act.

^{††}Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

An account pursuant of the Reserve Bank of India Act, 1934, for the week ended the 25th day of February, 1972

ISSUE DEPARTMENT

LIABILITIES	IABILITIES Rs.		Rs.	ASSETS		Re.	Rs.
Notes held in the Banking Department		11,02,96,000		Gold Coin and Bullion:	_	,	
Notes in circulation		4605,65,20,000		(a) Held in India		182,53,11,000	
				(b) Held outside India		••	
Total Notes Issued			4616,68,16,000	Foreign Securities	,	243,65,38,000	
				TOTAL			426.18,49,0000
				Rupee Coin			37,66,10,00
				Government of India Rupee Securities			4152,83,57,000
	_			Internal Bills of Exchange and other commercial pa	per_		
Total—Liabilities			4616,68,16,000	TOTAL Assets	•		4616,68,16,000

(Sd.) S. JAGANNATHAN, Governor, [No. F. 3 (3)-BC/12]

Dated the Ist day of March 1972.

नई दिस्ली, 3 मार्च, 1972 का । 1411 -- 25 फरवरी, 1972 को रिज़र्व वैंक ग्राफ इंडिया के कार्यकलाप का विवरण बैंकिंग विभाग

देयता	ď.	٦	ध्पये	म्रास्तिया <u>ं</u>		रुपये
चुकतापूंजी .		. 5,00,00,000	नोट .			1102,96,000
श्रारक्षितं निधि .	•	. 150,00,00,000	रुपये का सिक्का			6,60,000
राष्ट्रीय कृषि ऋण			छोटा सि दका		•	2,77,000
(दीर्घकालीन क्रियाएँ) निधि	٠.	190,00,00,000	्रेखरीदे और भुनाए गये वि	ल :		
राष्ट्रीय कृषि ऋण	•		(क) देशी			34,75,45,000
(स्थिरीकरण) निधि	•	39,00,00,000	(ख) विदेशी			• •
पुष्ट्रीय प्रौद्यो गिक ऋण			(ग) सरकारी ख ज	ानाबिल .		626,46,46,000
(दीवंकालीन कियाएँ) निधि	٠.	135,00,00,000	विदेशों में रखा हुश्रा बका	या* .		. 188,84,02,000
जमाराशियाँ :			निवेश**ं .	•	•	89,94,79,000
(क) सरका री			ऋण और घसि	HT .		
े(i) केन्द्रीय सरकार		212,17,25,000	(i) केन्द्रीय सरकार क	गै		
$(\mathbf{ii}^{'})$ राज्य सरकारें	•	. 6 , 6 3, 0 2 , 0 0 0	$(\mathbf{ii})^{'}$ राज्य सरकारों को	@		486,28,59,000
(खा) बींक			्रे ऋण ग्रौर ग्रग्रि म			
(i) ग्रनुसूचित वाणिज्य	विंक	242,53,05,000	(i) धनुसूचित बाणिज्य	वैंकों को 🕇		161,24,39,000
(ii) श्रनुस्वित राज्य र			(ii) राज्य सहकारी बैंध		•	299,38,44,000
/ / 19 +7	-		$(\mathbf{i}\mathbf{i}\mathbf{i})$ दूसरों को	•		5,88,57,000

^अ वेयताएं				रुपये			भास्तियां				रुपये
(ili) गैर भनुसूचित	राज्य	सहकारी	वैंक	81,78,000		ीय कृषि ऋण ण, ग्रमिम भौ		ीन क्रियाएं)	निधि से		
(iv) अन्य वैंक	•	•	•	60,41,000)(年) (i)	ऋण ग्रौर राज्य सरका	श्रमिमः - रोंको		•		43,90,25,000
(m) mm			07.4	1 06 000	(ii) (iii)	राज्य सहका केन्द्रीय भू केन्द्रीय भूमि	मिबम्धक बै	कों को			20,63,58,000
(ग) झन्य .	•			1,06,000	राष्ट्रीय	কুমি সহল (स्थरीकर ण) निधि से	ऋण ग्रीर		
वैम विल ग्रन्थ वेमताएं .	•		-	9,00,000 12,68,000	राष्ट्रीय	सहकारी बैंको भौद्योगिक ऋ ग,भग्निम भी	प्रा (वीर्घंग			से	21,21,65,000
					(च)	विकास वैंक विकास वैंक निवेश				<i>.</i> વેંપરોં	76,27,69,0 00
						ानस्य ग्रास्तियां	•	•	•	•	43,67,42,000
६ पये		1 5	19,2	9, 57 ,000				रुपये		1 !	319,29,57, 000

^{*}नकवी, ब्रावधिक जमा और श्रल्पकालीन प्रतिभृतियां शामिल हैं।

@ राष्ट्रीय कृषि ऋण (दीर्घकालीन कियाएं) निधि से प्रदत्त ऋण भीर श्रमिम शामिल नहीं हैं, परन्तु राज्य सरकारों के श्रस्थायी श्रोवरड्राफ्ट शामिल हैं।

†रिजर्ब बैंक आफ इंडिया अधिनियम की धारा 17 (4) (ग) के अधीन अन्तपूचित वाणिज्य बैंकों को मीयादी बिलों पर अधिम दिये गये 5848,00,000 হৃपये शामिल हैं।

††राष्ट्रीय कृषि ऋण (दीर्घकालीनिकिशएं) निधि भीर राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से प्रदत्त ऋण भीर भग्निम शामिल नहीं हैं। तारीख: 61 मार्च 1972 (ह०) एस० जगन्नाथन, गवनैर।

रिखर्व वैंक भ्राफ इंडिया श्रिश्तियम, 1934 के भ्रनुतरए। में फरवरी 1972 की 25 तारीख को समाप्त हुए सप्ताह के लिए लेखा

वेयताएँ	रुपये रु पये	भास्तियाँ	रुपये	रुपये
वैंकिंग विभाग में रखे हुए		सोने का सिक्का और युलियन :		
नोट	11,02,96,000	(क) भारत में रखा हुन्ना		3, 1 1, 0 0 0
		(ख) भारत के बाहर रखा हु	भा	
संचलन में नोट	46,05,65,20,000	विदेशी प्रतिभूतियाँ	243,6	3,38 ,000
	<u> </u>	जोड़		426,18,49,000
जारी किए गए कुल नोट	4616,68,16 ,000	रुपये का सिक् का		37,66,10,000
-		भारत सरकार की घपया प्रतिभूतियाँ देशी विनिमय बिल और दूसरे		4152,83,57,000
		वाणिज्य पक्ष		2 4
कुल देयतीएं	4616,68,16,000		कुल मास्तियाँ	4616,68,16,000
			(₹	o) ए स० जगन्नाथन,
तारी वाः 1 मार्च 1972			•-	गर्यनर ।
			[सं० फा०	3 (3) ≈यी∍ सी•72]

^{**}राब्द्रोय कुषि ऋण (दीर्वकालान कियाएं) निधि ग्रौर राज्द्रीय ग्रौबोगिक ऋण (दोर्घकालीन कियाएं) निधि में से किये गये निषेश शामिल नहीं हैं।

New Delhi the 9th March, 1972 S. O. 1311.—Statement of the Aflairs of the Reserve Banks of India as on the 3rd March 1972 Banking Department

LIABILITIES	Rs.	ASSETS	Rs.
Capital Paid Up	5,00,00,000	Notes	8,53,16,000
Dashaus Pund	THO AA AD AAG	Rupee Coin	§3,57,00 0
Reserve Fund	1 50,00,00,0 00	Small Coin	2,97,000
National American Conditions of the Control		Bills Purchased and Discontinued :-	
National Agricultural Credit (Long Term Operations) Fund	190,00,00,000	(a) Internal	35,65,71,000
National Agricultural Credit (Stabilisation)	39,00,00,000	(b) External	••
Fund		(c) Government Treasury Bills .	14,69,47,000
N. stonel Todayeelel Coulds (Lane (Peru		Balances Held Abroads	187,78,50,000
National Industrial Credit (Long Torm Operations) Fund	135,00,00,000	Investments**	81,20,76,000
Deposits :		Loans and Advances to :	
		(i) Central Government	
(a) Government:		(#) State Governments	449,65,05,000
(i) Central Government	120,44,00,000	Loans and Advances to :	
(#) State Governments	33,53,10,000	(i) Scheduled Commercial Banks†	147,44,14,000
u(h th mha a		(ii) State Co-operative Banks;	301,15,31,000
(6) Banks:		(iii) Others	4,66,22,000
(i) Scheduled Commercial Banks	225,84,09,000	Loans, Advances and Investments from National Agricultural Credit (Long Term	
(ii) Scheduled State Co-operative Banks	10,44,16,000	Operations) Fund	
(iii) Non-Scheduled State Co-opera-		(a) Loans and Advances to :	
tive Banks	82,48,000	(i) State Governments	42,95,99,000
(iv) Other Banks	42,84,000	(ii) State-Co-operative Banks	20,60,63,000
		(iii) Central Land Mortgage Banks.	••
(c) Others	91,51,33,000	(b) Investment in Central Land Mortgage Bank Debentures	10,55,94,000
Bills Payable	61,49,32,000	Loans and Advances from National Agricul- tural Credit (Stablization) Fund	3333343
		Loans and Advances to State Co-operative Bank Loans Advances and Investments from National Industrial Credit (Long Term Operations) Fund	20,89,79,000
		(a) Loans and Advances to the Development Bank	76,27,69,000
		(b) Investment in bonds/debentures issued by the Development Bank.	••
Other Liabilities	382,62,78,000	Other Assets	43,99,20,000
Rupees	1446,14,10,000	Rupees	1446,14,10,000

*Includes Cash, Fixed Deposits and Short-term 'Securities.

overdrafts to State Governments.

†Includes Rs. 45,48,00,000 advanced to scheduled commercial banks against usance bills under Section 17(4)(c) of the Reserve

Bank of India Act.
†Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

Dated the 8th day of March 1972,

(Sd.) S. JAGANNATHAN, Governor,

^{**}Excluding Investments from the National Agricultural, Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund.

@Excluding Loins and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporary

An Account pursuant to the RESERVE BANK OF INDIA ACT, 1934, for the week ended the 3rd day of March 1972

ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department Notes in circulation	. 8,53,16,000 . 4661,21,77,000		(a) Held in India (b) Held outside India (Foreign Securities	182,53,11,000 243,65,38,000	
Total Notes issued		4669,74,93, 000	Rupee Coin Government of India Rupee Securities Internal Bills of Exchange and other commercial paper	<u> </u>	426 ₃ 18 ₃ 45,000 [[35 ₃ 72 ₃ 87 ₃ 000 42 ₃ 07 ₃ 83 ₃ 57 ₃ 000
TOTAL LIABILITIES		4669,74,93,000	TOTAL ASSETS .		4669,74,93,000

Dated the 8th day of March 1972

(Sd.) S. JAGANNATHAN, Governor. [No. F. 3(3) BC/72].

नर्घ दिल्ली, 9 मार्च, 1972 एस॰ श्रो• 1411.--- 3 मार्च, 1972 को रिजर्व बैंक श्राफ इंडिया के कार्यकलाप का विवरण बैंकिंग विभाग

देयताएं	५पये	भ्रा स्तियां	रुपये
चुकसा पूंजी	. 5,00,00,000	नोट	8,53,16,000
मारक्षित निधि	. 150,00,00,000) ६पयेकासिक्का	3,57,000
राष्ट्रीय कृषि ऋण]	•	छोटा सि क् का	2,97,000
(दीर्घकालीन क्रियाएं) निधि	. 190,00,00,000) ब रीदे भौर भूनाये गये बिल:	
राष्ट्रीय कृषि ऋण		(क) ुवेशी	35,65,71,000
(स्थिरीकरण) निधि .	. 39,00,00,000		• •
राष्ट्रीय भौषोगिक ऋण		(ग) सरकारी खजाना जिल .	14,69,47,000
(दीर्घंकालीन क्रियाएं) निधि	. 135,00,00,00	विदेशों में रखा हुआ वकाया*	187,78,50,000
जमाराशियाः—		निवेश**	\$1,20,76,000
(क) तरकारी .	•	न्ह ण भौर मग्रिम : -	
(i) केन्द्रीय सरकार	. 120,44,00,000	(i) केन्द्रीय सरकार को	• •
(ii) राज्य सरकारें .	33,53,10,000	alai a a	449,65,05,000
(र्था) वैंक	, , ,	ऋष्णं भौर मग्रिमः—	
(i) धनुसूचित वाणिज्य वैक	. 225,84,09,000	(i) भनुसूचित वाणिज्य बैंकों को † .	147,44,14,000
(ii) मनुसूचित राज्य सहकारी		(ii) राज्य सङ्कारी वैकों को †† .	301,15,31,000
बैंक .	. 10,44,16,000	a training and the second seco	4,66,22,000
(i^{ii}) गैर भ्रनुसूचित राज्य सहकारी	•	राष्ट्री ^य कृपि ऋण (बीर्घंकालीन कियाएं)	
बैंक	82,48,000		
$({}^{f i}{}_{f V})$ भ्रन्य बैंक .	42,84,000		
• •		(i) राज्य सरकारों को ैं	42,95,99,000
		(i) राज्य सहकारी वैंकों को .	20,60,63,000
		(iii) केन्द्रीय भूमिबन्धक वैकों को .	,-,,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-,-

देग	ताएं		रुपये	श्रास् तियां <i>ू</i>	र पये
(ग) घ्रन्य		, .	91,51,33,000	(ख) केन्द्रीय भूमिबन्धक बैं को के डिबेंचरों में निवेग] राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि	10,55,94,000
देय बिल ू.	•		61,49,32,000	्से ऋण ग्रीर ग्रीग्रिम राज्य सहकारी बैंकों को ऋण ग्रीर ग्रीग्रिम राष्ट्रीय भीषोगिक ऋण (दीर्घकालीन	20,89,79,000
ध् र न्य देयताएं	٠		[382,62,78,000	िक्याएं) निधि से ऋण ग्राग्रिम, ग्रीर निवेश (क) विकास बैंक को ऋण ग्रीर ग्राग्रिम (ख) विकास बैंक द्वारा जारी किये गए बांडों/डिबेंचरों में निवेश	1 √76,27,69,000
				प्रन्य प्रास्तियां	43,99,20,000
		रुपये]	1446,14,10,000	रुपये _,	1446,14,10,000

^{*}नकदी, भ्रावधिक जमा भौर भ्रस्पकालीन प्रतिभृतियां शामिल हैं।

**राष्ट्रीय कृषि ऋण (दीर्घकालीन कियाएं) निधि और राष्ट्रीय श्रौद्योगिक ऋण (दीर्घकालीन कियाएं) निधि में से किये गये निवेत्त शामिल नहीं हैं।

@राष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं) निधि से प्रदत्त ऋण और अप्रिम शामिल नहीं हैं, परन्तु राज्य सरकारों के प्रस्थायी भ्रोवरङ्गापट शामिल हैं।

†रिजर्व बैंक श्राफ इंडिया अधिनियम की धारा 17(4)(ग)के प्रधीन श्रनुसूचित वाणिज्य बैंकों को मीयादी बिलों पर श्रप्रिम विये गये
45,48,00,000/- হৃपये शामिल हैं।

††राष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं) निधि और राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से प्रदत्त ऋण श्रीर श्रग्निम शामिल नहीं हैं।

तारीख: 8 मार्चे, 1972

ह्० एस० जगन्नायम्, गवनैर ।

रिजर्व बैंक भ्राफ इंडिया रिजर्व बैंक भ्राफ इंडिया भ्रिधिनियम, 1934 के भनुसरण में मार्च 1972 की 3 तारीख को समाप्त हुए सप्ताह के लिए लेखा

इश् विभाग

देयताएं	₹पये	षपये	म्रास्तियां	रु पये	भ पये
वैंकिंग विभाग में	8,53,16,000		सोने का सिक्का भौर बुलियन:		
रस्रे हुए नोट .			(क) भारत _{्र} में रखा हुमा (ख) भारत के बाहर रखा हुग्रा	182,53,11,000	
संघलन में नोट .	4661,21,77,000		विदेशी प्रतिभृतियां	243,65,38,000	
			जोड़ .		426, 18, 49, 000

बेयताएं	रुपये रुपये	ग्रा स्तियां	रुपये	रुपये
जारी किये, गये		रुपये का सिक्का		35,72,87,000
कुल ्नोट [्]	4669,74,93,000	भारत सरकार की		
		रुपया प्रति- भूतियां .	2	1207,83,5 7, 000
		देशी विनियम बिल	Ì	1207,00,07,000
		भौर दूसरे		
		वाणिज्य पत्न .		• •
कुल देयताएं	4669,74,93,000	⊶ —— कुलश्रास्त्रियां.	4	669,74,93,000

तारीच : 8 मार्च, 1972

(ह्०) **ए**स० जगन्नाथन, गउर्नेर । [सं० फ० 3(3)—वी० सी०/72]

New Delhi, the 18th March, 1972

8.0. 1312.—Statement of the Affairs of the Reserve Bank of India, as on the 10thMarch 1972 Banking Department

LIABILITIES	Rs.	ASSETS	Rs.
Capital Paid Up	5,00,00,000	Notes?	18,19,19,000
		Rupee Coin #	6,39,000
Reserve Fund	150,00,00,000		
National Agricultural Credit (Long Term Operations) Fundi	190,00,00,000	Small Coin	3,09,000
Tational Agricultural Credit (Stabilization) Fund	39,00,00,000	Bills Purchased and Discounted:—	
Industrial Credit (Long Term Operations) Fund	135,00,00,000	(a) Internal	35,93,42,000
Optimition	135,00,00,000	(b) External	••
		(c) Government Treasury Bills	18,68,57,000
Deposits :		Balances Held Abroad*	185,99,63,000
(a) Government		Investments**	69,44, 99, 000
(f) Central Government .	188,12,69,000	Loans and Advances to :	
(ii) State_Governments .	10,17,29,000	Loans and Advances to .—	
(b) Banks		(i) Central Government	••
(f) Scheduled Commercial Banks .	274,97,92,000	(ii) State Governments@	451,27,75,000
(ii) Scheduled State Co-operative . Banks	9,94,63,000	Loans and Advances to :-	4545473753000
(iii) Non-Scheduled State Co-opera- tive Banks	81,98,000	(i) Scheduled Commercial Banks—	187,48,79,000
(iv) Other Banks	18,80,000	(ii) State Co-operative Bansk	296,24,87,00
		(iii) SOthers	5,37,72,000
(c) Other	95,22,31,000	Loans, Advances and Investments from National Agricultural Credit (Long Term Operations) Fund	J.2.2.

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
			(a) Loans and Advances t	o :	
Bille Payable •		. 48,75,63,0	∞ (i) State Government	5	42,89,55,000
			(ii) State Co-operative	Banks .	20,38,63,000
			(iii) Central Land Mor	gage Banks .	••
			(iv) Agricultural Refina Corporation	nce .	3,00,00, 000
			(d) Investment in Central I. Bank Debentures	and Mortgage	10,63,61,000
			Loans and Advances from Na tural Credit (Stabilis		
			Loans and Advances to State Banks	Co-operative	20,67,11,000
		Loans, Advances and Inve National Industrial Credit Operations) Fund	estments from (Long Term		
			(a) Loans and Advances to ment Bank	the Develop-	[<i>76,</i> 27,69,000
			(d) Investment in bonds/: el by the Development B		••
her Liabilities		380,25,28,000	Other Assets		44,05,53,000
	Rupces	1487,66,53,000	-	Rupees	1487,66,53,000

*Includes Cash, Fixed Deposits and Short-term Securities.

**Excluding Investments from the National Agricultural Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund, but [including temporary overdrafts to State Governments.

†Includes Rs. 67.15,00,000 advanced to scheduled commercial banks against usance bills 1 nder Section 17(4)(c) of the Recover Bank of India Act.

††Excluding Loans and Advances from the National Abgricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stablisation) Fund.

Dated the 15th day of March 1972.

S. JAGANNATHAN, Governor:

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 10th day of March 1972.

ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking Department	18,19,19,000]		Gold Coin and Bullion :-		
Notes in circulation	4724,67,84,000		"(a)"Held in India	182,53,11,000	
	· 		(b) Held outside India		
			Foreign Securities	238,65,38,000	
Potal Notes Issued		4742.87.03,000	TOTAL		421,18,49,000
			Rupees Coin		33,84,60,000
			Government of Findia Rupee Securities		4287,83,94,000
			Internal Bills of Exchange and other commercial paper	:	
TOTAL LIABILITIES	_ 	4742,87,03,000	TOTAL ASSETS	,	4742,87,03,000

नई दिल्ली, 18 मार्च 1972

एस० ग्रां 1312 --- 10 मार्च 1972 को रिजर्य बैंक ग्राप्त इंडिया के कार्यकलाप का विवरण

बैंकिंग विभाग

देयतायें		रुपये	भासि <u>ः</u> यां	रूपये
चुकता पूंजी	•	5,00,00,000	नोट	18, 19, 19, 000
मारक्षित निधि		150,00,00,000	रुपयेकासि∹का	6,39,000
राष्ट्रीय कृषि ऋण			छोटा सिक्का 🍇	3,09,000
(दीर्घकालीन कियाएं) निधि		190,00,00,000	खरीदे श्रौर भुनाये गये बिल :	
राष्ट्रीय कृषि ऋण∄		9	·	35,93,42,000
(स्थिरीकरण) निधि		39,00,00,000	(ख) विदेशी	• •
राष्ट्रीय भौद्योगिक ऋण			(ग) सरकारी खजाना बिल .	18,68,57,000
(दीर्घकालीन क्रियाएं) निधिः	•	135,00,00,000	विदेशों में रखा हुन्ना भकाया* .	186,99,63,000
जमारःशियाः		,	निवेव**	69,44,99,000
(क) सरकारी			ऋण भौर प्रग्रिम .	
(i) केन्द्रीय सरकार .		188, 12, 69, 000	(i) केन्द्रीय सरकार को	• •
$(ilde{ ext{i}})$ राज्य सरकारें .		10,17,29,000	$\stackrel{\stackrel{\scriptstyle (ii)}{}}{}$ राज्य सरकारों को $@$.	351,27,75,000
(खा) बैंक			ऋण भौर भग्निम	,
(i) श्रनुसूचित वाणिज्य बैंक	Ţ.	[234,97,92,000	(į) ग्रनुसूचित वाणिज्य बैंकों को ं .	187,48,79,0000
(ii) भ्रनुसूचित राज्य		• • •	(ii) राज्य सहकारी बैंकों को † †	[296, 24, 87, 000
सहकारी बैंक 👢 .		f 9,94,63,000	(iii) दूसरों को	[5,37,72,000
$(\mathrm{i}_{\mathrm{i}}\mathrm{i})$ गैर श्रनुसूचित राज्य			राष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं)	•
सहकारी बैंक .	•	81,98,000	निधि से ऋण, भ्रग्निम भौर निवेश	
(iv) ग्रन्य बैंक ।		38,80,000	(क) ऋण घौर धग्रिम: 	
			(i) राज्य सरकारों को .	[42,89,55,000
			(ii) राज्य सहकारी बैंकों को 🖟 .	20,38,63,000
			(iii) केन्द्रीय भूमिबन्धक बैंकों को .	**
			(iv) कृषि पुनर्वित्त निगम .	3,00,00,000
(ग) भ्रन्य ु		95,22,31,000	(ख) केन्द्रीय भूमिबन्धक बैंकों के डिबेंचरों में	निवेश 10,63,61,000
,			राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से	
			ऋण ग्रौर श्रमि	
देय बिल		[48,75,63,000	राज्य सहकारी बैंकों को ऋण श्रीर श्रग्रिम .	20,67,11,000
			राष्ट्रीय <mark>श्रौद्योगिक ऋ</mark> ण (दीर्घकालीन	
			क्रियांएं) निधि से	
ग्रन्य देयताएं } .		1380,25,28,000	ऋण, भ्रम्भि भौर निवेश	
,			(क) विकास बैंक को ऋण भ्रौर श्रग्रिम	76,27,69,000
			्ख ⁾ विकास बैंक द्वारा जारी किये गये	,
			बांडों/डिबेंचरों में निवेश	
		i.	 श्रन्य श्रास्तियाँ	44, € ∃ € € ,000
		1487,66,53,000	रुपये	1487,66,53,000

^{*}नकदी, भ्रावधिक जमा भौर ग्रत्पकालीन प्रतिभृतियां शामिल हैं।

^{**}राष्ट्रीय कृषि ऋण (दीर्घकालीन कियाएं) निधि श्रीर राष्ट्री श्रीद्योगिक ऋण (दीर्घकालीन कियाएं) निधि में से किये गये जिवेश शामिल नहीं हैं ।

^(﴿) राष्ट्रीय कृषि ऋण र्हें(दीर्घकासीन कियाएं) निधि से प्रदत्त ऋण और ग्रग्निम शामिल नहीं हैं, परन्तु राज्य सरकारों के ग्रस्थायी ग्रीवरड्राफ्ट शामिल हैं।

[ं]रिजर्व बैंक आफ इंडिया अधिनियम की धारा 17(4)(ग) के अधीन अनुसूचित वाणिज्य बैंकों को मीयादी जिसों पर अग्रिम दियें गये 67,15,00,000/— रुपये शामिल हैं।

[†] राष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं) निधि और राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से प्रवत्त ऋण और श्रप्रिम शामिल नहीं हैं। तारीख: 15 मार्च 1972 (ह०) एस० जगन्नाथन, गर्वनर ।

रिजर्व बैंक ग्राफ इंडिया प्रधिनियम, 1934 के ग्रनुसरण में मार्च 1972 की 10 तारीख को समाप्त हुए सप्ताह के लिए लेखा इसू विभाग

वेयताएं	रुपये	रुपये	म्रास्तियां	रुप ये	रुपये
बैंकिंग विभाग में रखे हुए नो ट	[18,19,,19,000		सोने का सिटका श्रौर बुलियन :— (क) भारत में		
			रखाहुमा . (ख) भारत के	182,53,11,000	
संचलन में नोट	4724,67,84,000		बाहर रखा हुम्रा विदेंगी प्रतिभूतियां	238,65,38,000	
			जोड़ 🝾		421,18,49,000
जारी किये गये कुल मोट .	Ī	[4742,87,03,000	रुपये का सिक्का भारत सरकार की		33,84,60,000
			रुपया प्रतिभूतियां देशी विनियम बिल स्रोर दूसरे		4287,83,94,000
			षाणिज्य-प त्र .		
कुल देयताएं .		4742,87,03,000	कुल भ्रास्तियां		4742,87,03,000
तारीख: 15 मार्च	i, 1972				(ह०) एस० जगन्नाथन गवर्नर, (3)-बी० सी०/727]

S.O.1314.—Statement of the Affairs of the Reserve Bank of India, as on the 31st March 1972

Banking Department

New Delhi, the 6th April, 1972

LIABILITIES	Rs.	ASSETS			Rs.
Capital Paid Up	5,00,00,000	Notes			18.12,65,000
·		Rupee Coin		•	10,42,000
Reserve Fund	150,00,00,000	Small Coin Bills Purchased and Discounted:—	•	• •	3,17,000
National Agricultural Credit (Long Term Operations) Fund	190,00,00,000	(a) Internal	. ,	· ·	41,80,30,000
National Agricultural Credit (Stabilisation) Fund	39,00,00,000	(c) Government Treasury Bills Balances Held Abroad* Investments**		•	69,35,83,000 182,16,63,000 76,68,39,000
	5,5,00,00,000	Loans and Advances to:-			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
National Industrial Credit (Long Term Operations) Fund	135,00,00,000	(i) Central Government (ii) State Governments(a)		:	573,85,70,000
Deposits:-		Loans and Advances to:— (i) Scheduled Commercial Banks†			207,45,35,000
(a) Government		(ii) State Co-operative Banks†† (iii) Others		•	278,22,61,000 6,90,32,000
(i) Central Government (ii) State Governments	214,85,52,000 4,95,79,000				

LIABILITIES	Rs.	ASSETS	Rs.
		Loans, Advances and Investments from National Agricultural Credit (Long Term Operations) Fund	
		(a) Loans and Advances to:-	
(b) Banks (i) Scheduled Commercial Banks (ii) Scheduled State Co-operative Banks (iii) Non-Scheduled State Co-operative Banks (iv) Other Banks	281,33,78,000 12,93,05,000 88,53,000 54,04,000	(i) State Governments (ii) State Co-operative Banks (iii) Central Land Mortgage Banks (iv) Agricultural Refinance Corporation (b) Investment in Central Land Mortgage Bank Debentures Loans and Advances from National Agricultural Credit (Stabilisation) Fund Loans and Advances to State Co-operative Banks	51,34,28,000 23,58,77,000 3,00,000,000 10,63,61,000
(c) Others	110,09,45,000	Loans, Advances and Investments from National Industrial Credit (Long Term Operations)	21,40,12,000
Bills Payable	140,48,75,000	Fund (a) Loans and Advances to the Development Bank (b) Investment in bonds/debentures issued by the Development Bank	78,32,69,000
Other Liabilities	404,18,46,000	Other Assets	46,21,58,000
Rupees	1689,27,42,000	Rupees	1689,27,42,000

^{*}Includes Cash, Fixed Deposits and Short-term Securities.

Dated the 5th day of April, 1972.

(Sd.) P. N. DAMRY, Dy. Governor.

An Account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 31st day of March, 1972 ISSUE DEPARTMENT

LIABILITIES	Rs.	Rs.	ASSETS	Rs.	Rs.
Notes held in the Banking	79.70.67.000	 	Gold Coin and Bullion:		
Department	18,12,65,000		(a) Held in India	182,53,11,000	
Notes in circulation Total Notes issued	4637,17,93,000	4655,30,58,000	b) Held outside India .	* *	
			Foreign Securities .	238,65,38,000	
			TOTAL	•	421,18,49,000
			Rupee Coin		36,26,90,000
			Government of India Rupe Securities.	e •	4197,85,19,000
			Internal Bills of Exchange and other commercial paper	.	••
TOTAL LIABILITIES		4655,30,58,000	Total Assets .		4655,30,58,000

Deted the 5th day of April, 1972.

(Sd.) P. N. DAMRY, Dy. Governor.

[No. F.3(3)-BC/72] K. YESURATNAM, Under Secy.

^{**}Becluding Investments from the National Agricultural Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund.

[@]Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporary overdrafts to State Governments.

[†] Includes Rs. 98,41,66,000 advanced to scheduled compercial banks against usance bills under Section 17(4)(c) of the Reserve Bank of India Act.

^{††}Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

नई दिल्ली, 6 स्रप्रैल, 1972 एस॰स्रो॰ 1313. -- 31 मार्च, 1972 को रिजर्व बैंक स्राफ इंडिया के कार्यकलाप का विवरण बैंकिंग विभाग

	च विश्व वि		
देयतामें	रूपए	श्रास्तियां	रुपए
चुकता पूंजी	5,00,00,000	नोट	18,12,65,000
ब्रारक्षित निधि	150,00,00,000	रुपए का सिक्का	10,42,000
राष्ट्रीय कृषि ऋण		छोटा सिभ्का	3,17,000
(दीर्घकालीन क्रियाएं) निधि	190,00,00,000	खरीदे भ्रौर भुनाय गऐ विल ≔	
राष्ट्रीय कृषि ऋण		(क) देशी	41,80,30,000
स्बिरीकरण निधि	39,00,00,000	(ख) विदेशी	
राष्ट्रीय ग्रौद् योगिक ऋण		(ग) सरकारी खुजाना बिल	69,35,83,000
(दोर्घकालीन क्रियायें) निधि	135,00,00,000	विदेशों में रखा हूश्रा बकाया*	182,16,63,000
जमाराशियां :		निवेश **	76,68,39,000
(क) सरकारी		ऋण भ्रौर श्रम्रिमः—	
(i) केन्द्रीय सरकार	214,85,52,000	(i) केन्द्रीय सरकार को	
(ii) राज्य सरकारें	4,95,79,000	(ii) राज्य सरकारों को (\widehat{a})	573,85,70,000
(का) नेक		ऋण भ्रोर भ्रग्रिम :	
(i) भ्रनुसूचित वाणिज्य बैंक	281,33,78,000	(i) 🕻 ग्रनुसूचित वाणिज्य बैंकों को†	207, 45, 35, 000
(ii) श्रनुसूचित राज्य		(ii) ्रेराज्य सहकारी बैंकों को††	278,22,61,000
सहकारी बैंक	12,93,05,000	(iːi) दूसरों को	[6,90,32,000
(iii) गैर प्रनुसूचित राज्य		राष्ट्रीय कृषि ऋण (वीर्धकालीन क्रियायें)	
सहकारी वैंक	88,58,000	निधि से ऋण, भ्रग्निम औ र निवेश	
(iv) भ्रत्य बैंक	54,04,000	(क) ऋरण धौर अग्रिमः—	
(-)		(i) राज्य सरकारों को	51,34,28,000
		(ii) राज्य स हकारी बैंकों को	23,58,77,000
		(iii) केन्द्रीय भूमिबन्धक बैंकों को	
		∤(iv) कृषि पुनर्वित्त निगम को	3,00,00,000
(ग) अन्य	[110,09,45,000	(ख) केन्द्रीय भूमिबन्धक बैंकों के डिबेंचरों	10,63,61,000
	-	में निवेश	
		राष्ट्रीय कृषि ऋण (स्थिरीकरण)	
		निधि से ऋण और श्रग्रिम	
देव ू विस	140,48,75,000	राज्य सहकारी बैंकों को ऋण भौर श्रग्रिम	21,45,12,000
		राष्ट्रीय ग्रीद्योगिक ऋण (दीर्घकालीन क्रियाएं)	, , ,
भ्रत्व देवतावें	404,18,46,000	निधि से ऋण अग्रिम और निवेश	
• • • • • • • • • • • • • • • • • • • •	• • •	(क) विकास बैंक की ऋण श्रौर श्रग्रिम	78,32,69,000
		(ख) विकास बैंक द्वारा जारी किए गए बांडों/	, , , ,
		डिबेंचरों में निवेश	
		भ्रन्य श्रास्तियां	46,21,58,00
रुपए	1689, 27, 42, 000	रूपए	1689,27,42,00

*नकदो, भ्रावधिक जमा श्रौर श्रत्पकालीन प्रतिभूतिया शामिल हैं ।

†राष्ट्रीम कृषि ऋण (दीर्घकालीन कियायें) निधि से प्रदत्त ऋण और प्रग्निम शामिल नहीं हैं, परन्तु राज्य सरकारों के श्रस्थायी श्रोधरड्राफट शामिल हैं।

†रिजर्श सैंक आफ इंडिया अधिनियम की धारा 17(4)(7) के अधीन अनुसूचित वाणिज्य बैंकों की मीयादी बिलों पर दिए गए 98,41,66,000/- रुपए शामिल हैं।

††राष्ट्रीय कृषि ऋण (दीर्घकालीन कियामें) निश्चि और राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से प्रदत्त ऋण और अग्निम शामिल नहीं हैं। सारीच : 5 अप्रैल, 1972 (ह०) पी० एन० उमरी, उप गवर्नर।

^{**}राष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियामें) निश्चि श्रौर राष्ट्रीय श्रौद्योगिक ऋण (दीर्घकालीन क्रियामें) निश्चि में से किए गए निवेश शामिल महीं हैं।

रिजर्व बैंक आफ इंडिया श्रिधिनियम, 1934 के श्रनुसरण में मार्च 1972 की 31 तारीख को समाप्त हुए सप्ताह के लिए लेखा इस् विभाग

देयतायें	र पए	रुपाग	भ्रास्तियां	रुपए	रुपए
बैंकिंग विभाग में		<u></u>	सोने का सिक्का		
रखे हुए नीट	18,12,65,000		भ्रौर बुलियन :		
-			(क) भारत में		
			रखा हुआ	182,53,11,000	
			(ख) भारत के		
_			बाहर रखा हुग्रा		
संचलन में नोट	4637,17,93,000		विदेशी प्रतिभृतियां	238,65,38,000	
जारी किए गए			- जोड़		421,18,49,000
कुल नोट		4655,30,58,000	रुपए का सिक्का		36,26,90,000
-			भारत सरकार की		4197,85,19,000
			रुपया प्रतिभूतियां		
			देशी विनिमय बिल		
			श्रौर दूसरे		
			वाणिज्य-पत्न		
कुल देयतायें		4655,30,58,000	कुल म्रास्तियां		4655,30,58,000

पी० एन० डमरी, उप गवर्नर।

तारीख 5 म्रप्रैल, 1972

[सं॰ फ॰ 3(3)--बी॰सी॰/72]

के० येसुरलम, ग्रथर मचिव।

(Department of Banking) New Delhi, the 22nd April, 1972

S.O. 1314.—Statement of the Affairs of the Reserve Bank of India as on the 14th April, 1972.

Banking Department

	Bunking Di	partment			· · · <u> </u>
LIABILITIES	Rs.	ASSETS			Rs.
Capital Paid Up · · · ·	5,00,00,000	Notes		•	23,84,74,000
		Rupee Coin •			2,37,0 0 0
Reserve Fund	150,00,00,000	Small Coin	•	•	3,24,000
		Bills Purchased and Discount	ed .—		
National Agricultural Credit (Long Term	190,00,00,000	(a) Internal .			30,37,82,000
Operations) Fund		(b) External .			• •
		(c) Government Treas	ury Bi	lls .	15,18,01,000
National Agricultural Credit (Stabilisation)	39,00,00,000	Balances Held Abroad*			181,71,80,000
Fund		Investments**		•	81,92,08,000
		Loans and advances to :-			
National Industrial Credit (Long Term		(i) Central Governmen	t		• •
Operations) Fund	135,00,00,000	(ii) State Governments	@		707,45,69,000

LIABILITIES	Rs.	ASSETS	R a ,
		Loans and Advances to :-	
Deposits:—		(i) Scheduled Commercial Banks †	40,08,97,000
(a) Government		(ii) State Co-operative Banks††	242,58,94,000
		(iii) Others	8,06,97,000
(i) Central Government (ii) State Governments	193,86,29,000 1,32,03,000	Loans, Advances and Investments from National Agricultural Credit (Long Term Operations) Fund.	
.,		(a) Loans and Advances to:	
(b) Banks:		(i) State Governments	51,83,44,000
(i) Scheduled Commercial Banks	260,47,51,000	(i) State Co-operative Banks .	23,21,97,000
(ii) Scheduled State Co-operative Banks	12,54,04,000	(iii) Central Land Mortgage Banks	
(iii) Non-Schedule State Co- operative Banks	90,41,000	(w) Agricultural Refinance Corporation	3,00,00,00
(iv) Other Banks	43,01,000	(b) Investment in Central Land Mortgage Bank Debentures	10,63,61,000
		Loans and Advances from National Agricultural Credit (Stabilisation) Fund.	
		Loans and Advances to State Co-operative Banks	20,79,06,000
(c) Others · · · ·	106,86,75,000	Loans, Advances and Investments from National Industrial Credit (Long Term Operations) Fund	
Bills Payable:	70,11,23,000	(a) Loans and Advances to the Develorment Bank	78,38,69,00
		(b) Investment in bonds/debentures Issued by the Development Bank	••
Other Liabilities • • •	399,64,78,000	Other Assets	46,48,65,00
- Rupees	1565,16,05,000	Rupees	1565,16,05,000

^{*}Includes Cash, Fixed Deposits and Short-term Securities.

^{**}Excluding Investments from the National Agricultural Credit (Long Term Operations) Fund and the National Industrial Credit (Long Term Operations) Fund.

[@]Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund, but including temporar overdrafts to State Governments.

[†]Includes Rs. 10,18,33,000 advanced to scheduled commercial banks against usance bills under Section 17(4)(c) of the Reserve Ban¹ of India Act.

^{††}Excluding Loans and Advances from the National Agricultural Credit (Long Term Operations) Fund and the National Agricultural Credit (Stabilisation) Fund.

Dated the 19th day of April, 1972.

An account pursuant to the Reserve Bank of India Act, 1934, for the week ended the 14th day of April, 1972

ISSUE DEPARTMENT

LIABILITIES	Rs.	Rş.	ASSETS	R ₉ .	R_{5} .
Notes held in the Banking Department Notes in circulation .	23,84,74,000 4827,48,49,000		Gold Coin and Bullion:— (a) Held in India (b) Held outside India	182,53,11,0000	
Total Notes issued .		4851,33,23,000	Foreign Securities .	233,65, 38,000	
			TOTAL .		416,18,49,000
			Rupee Coin		32,86,40,000
			Government of India Rupee Securities Internal Bills of Exchange and other commercial paper .		4402,28,34.000
Total Liabilities		4851,33,23,000	Total Assets .		4851,33,23,000

Dated the 19th day of April 1972

(Sd.) S. Jagannathan,
Governor.
[No. F.3(3)-BC/72].
PREM KUMAR, Under Sccy.

नई दिल्ली, 22 श्रप्रैल, 1972

एस० भी० 1314.-- 14 प्रप्रेल 1972 को रिजर्ब बैंक प्राफ इंडिया के बैंकिंग के कार्यकलाप का विवरण (बैंकिंग विभाग)

देयताएं		म् पये	ग्रास्तियां	रुपये
चुकता पूंजी		5,00,00,000	नोट	23,84,74,000
श्रारक्षित निधि	•	150,00,00,000	रुपयेकासिकका	2,37,000
राष्ट्रीय कृषि			छोटा सि क् का	3,24,0000
(दीर्घकालीन क्रियाएं) निधि		190,00,00,000	खरीदे श्रीर भुनाये गये विल :	
राष्ट्रीय कृषि .			(क) देशी .	30,37,82,000
(स्थिरीकरण) निधि .		39,00,00,000	(ख) विदेशी	
राष्ट्रीय भौद्योगिक ऋण			(ग) सरकारी खजाना बिल	15, 18, 01, 000
(दीर्घकालीन क्रियाएं) निधि		135,00,00,000	विदेशों में रखा हुन्ना बकाया* .	181,71,80,000
जमाराशियां :			निवेध * *	81,92,08,000
(क) सरकारी			ऋण श्रौर श्रग्रिम :	, ,
(i) केन्द्रीय सरकार .		193,86,29,000	(i) केन्द्रीय सरकार को	• •
(ii) राज्य सरकारें .		1,32,03,000	(ii) राज्य सरकारों को‡	707,45,69,000
(ख) बैंक			ऋण और श्रप्रिम :	
(¡) श्रनुसूचित घाणिज्य वैंक		260,47,51,000	(i) अनुसूचित वाणिज्य बैंकों को †	40,98,97,000
(ii) श्रनुसूचित राज्य			(ii) राज्य सहकार बैंकों को 🏗	242,58,94,000
सहकारी बैंक .		12,54,04,000	$(\mathbf{i}\mathbf{i}\mathbf{i})$ दूसरों को .	8,06,97,000

देयताए		रुपये	श्रास्तियां	रुपये		
(iii) गैर श्रन् सहकारी वै	(iii) गैर भ्रनुसूचित राज्य		90,41,000	राष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं) निधि से ऋण, श्रग्निम श्रौर निवेश		
(iv) अन्य व	•	•	•	43,01,000		
(21)	,		•	20,01,000	(i) राज्य सरकारों को	51,33,44,000
					 (ii) राज्य महकारी बैंकों को (iii) केन्द्रीय भूमिबन्धक बैंकों को 	23,21,97,000
(=)				.	$({ m iv})$ कृषि पुनर्कित निगम को .	3,00,00,000
(ग) भ्रन्य		,	•	106,86,75,000	(ख) केन्द्रीय भूमिबन्धक बैंकों के डिबेंचरों में निवेश राष्ट्रीय कृषि ऋण (स्थिरीकरण) निधि से ऋण भौर स्रियम	10,63,61,000
देय बिल	•	-	-	70,11,23,000	ऋण आर आप्रम राज्य सहकारी बैंकों को ऋण ग्रीर प्रग्रिम राष्ट्रीय ग्रौद्योगिक ऋण (दीर्घकालीन क्रियाएं) निधि से	20,79,06,000
ग्रन्य देयताएं		•		399,64,78,000	ऋण श्रौर श्रिप्रम निवेश (क) विकास वैंक को ऋण श्रौर श्रिप्रम (ख) विकास वैंक द्वारा जारी किये गये	78,38,69,000
					े बांडों/डिजेंचरों में निवेश ग्रन्य ग्रास्तियां	
					अप्प अगरत्या	46,48.65,000
			रूपागु	1565, 16, 05, 000	रुपये	1565,16,05,000

*नकदी, भ्रावधिक जमा भ्रौर भ्रन्पकालीन प्रतिभृतियां शामिल हैं।

**राष्ट्रीय कृषि ऋण (दीर्घकालीन कियाएँ) निधि ग्रौर राष्ट्रीय ग्रौद्धोगिक ऋण (दीर्घकालीन कियाएं) निधि में से किये गये निवेश शामिल नहीं हैं।

पूराष्ट्रीय कृषि ऋण (दीर्घकालीन क्रियाएं) निधि से प्रदत्त ऋण श्रौर अग्रिम गामिल नहीं हैं, परन्तु राज्य सरकारों के अस्थायी भ्रोबरङ्गाफ्ट शामिल हैं।

†रिजनं बैंक ग्राफ इंडिया भ्रंधिनियम की धारा 17(4)(ग) के भ्रधीन श्रनुसूचित वाणिज्य बैंकों को मीयादी तिलों पर श्रग्रिम दिये गये 10,18,33,000/≈ रुपये शामिल हैं।

ं रिष्ट्रीय कृषि ऋण (दीर्घकालीन कियाएं) निधि और राष्ट्रीय कृषि ऋण (स्थिरीकरण) से प्रदत्त ऋण और श्रमिम णामिल नहीं हैं। तारीख : 19 अप्रैल, 1972 (हु०) गवर्तर।

रिजर्ब बैंक श्राफ इंडिया अधिनियम, 1934 के अनुसरण में अप्रैल 1972 की 14 नारीख को समाप्त हुए सप्ताह के लिए लेखा इश विभाग

		•	*		
देयताग्	रु ।ये	रुपय	भ्रास्तियां	रुपये	रुपये
बैंकिंग विभाग में			सोने का सिक्ता	· · · · · · · · · · · · · · · · · · ·	
रखे हुए नोट .	23,84,74,000		श्रौर बुलियन :		
3 •			(क) भारत में		
			रखा हुन्ना .	182,53,11,000	
			(ख) भारत के		
			बाहर रखा हुम्रा		
संचलन में नीट	4827, 48, 49, 000		विदेशी प्रतिभूतियां	233,65,38,000	
जारी किये गये			जोड़ जोड़	,	416,18,49,000

1	2	3	4
कुल नोट	4851,33,23,000		32,86,40,000
		भारत सरकार की रुपया प्रतिभूतियाँ देशी विनिमय बिल	4402,28,34,000
~~~		श्रौर दूसरे बिल वाणिज्य-पन्न	••
कुल देयताएं	4851,33,23,000	कुल भ्रास्तियां	4851,33,23,000
तारीख : 10 मार्गिस 1070			

तारीख : 19 भ्रप्रैल, 1972

(ह०) एस० जगन्नाथन, गवर्नर ।

[सं० फ० 3 (3)-बी० सी०/72]

प्रेम कुमार, ग्रवर सचिव।

#### (Department of Banking)

New Delhi, the 16th March, 1972

S.O. 1315.—In purpose of clause (a) of sub-section (1) of section 20 of the Agricultural Refinance Corporation Act, 1963 (10 of 1963), the Central Government hereby fixes 5 3/4 per cent (Five and three-fourths per cent) per annum as the rate of interest payable on the bonds of Rs. 7:50 crores to be issued at par on the 27th March, 1972, with the right to retain subscription received upto 10 per cent in excess of the said amount, with a maturity period of 13 years by the Agricultural Refinance Corporation.

[No. F.7-10/72 ACII.]

A. K. DUTT, Jt. Secy.

(बीकिंग विभाग)

नई दिन्ती, 16 मार्च, 1972

एस० था। 1315. — कृषि पुनिवत निगम श्रिष्ठित्यम 1963 (1963 का 10) की धारा 20, उपधारा (1) के खण्ड (क) के श्रनुसरण में केन्द्रीय सरकार, कृषि पुनिवत निगम द्वारा 27 मार्च, 1972 को 12 वर्ष की परिपक्षता श्रवधि के लिए उपरोक्त धनराणि से 10 प्रतिशत तक श्रिष्ठक प्राप्त श्रिभदानों को रख लेने के श्रिष्ठकार सहित, सममुल्य पर जारी किये जाने वाले 7.50 करोड़ रुपये के बाण्डों पर देय व्याज की दर एतदहारा 5% प्रतिशत (पौने छ: प्रतिशत) निर्धारित करती है।

[सं० एफ० 7-10/72 कृषि सह० 2]

भ्रमल कुमार दत्त, संयुक्त मचिव।

#### (Department of Banking)

New Delhi, the 20th March 1972

S.O. 1316.—In exercise of the powers conferred by Section 53 read with Section 56 of the Banking Regu-

lation Act, 1949, the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of Section 31 of the said Act and Rule 10 of the Banking Regulation (Cooperative Societies) Rules, 1966, shall not apply to the Southern Railway Employees' Co-operative Credit Society Ltd., Tiruchirapalli, in so far as they relate to the publication of its balance sheet and profit and loss account for the year ended the 30th June 1971, together with the auditor's report in a newspaper.

[No. F. 15-4/72 ACII.]

L. D. KATARIA, Dy. Secy.

(बेंकिंग विभाग)

नई दिल्ली, 20 मार्च, 1972

एस० ग्रो० 1316.—बैंककारी विनियमन ग्रिधिनियम, 1949 की धारा 56 के माथ पियन धारा 53 के द्वारा प्रदेश एक्तियों का प्रयोग करते हुए केन्द्रीय मरकार, भारतीय रिजर्व बैंक की सिफारिश पर, एतद्द्वारा यह घोषित करती है कि उक्त ग्रिधिनियम की धारा 31 श्रीर बैंककारी विनियमन (सहकारी सिमितियां) नियमावली 1966 के नियम 10 के उपबन्ध, जहां तक कि उनका सम्बन्ध तिरुचिरापल्ली स्थित सदर्न रेलव एम्पालाईज कोग्रापरेटिव केडिट सोसायटी लिमिटेड के 30 जून, 1971 को समाप्त हुए वर्ष के लेखा परीक्षक की रिपोर्ट महित, तलपट भौर लाभ सथा हानि लेख के किसी समाचार पत्र में प्रकाणन से है, उक्त संस्था पर लागू नहीं हों: ।

[संख्यः एफ० 15-4/72-ए० सी० (ii)] एल० डी० कटारिम्रा, उप सचित्र।

## (Department of Revenue and Insurance)

INCOME-TAX

New Delhi, the 23rd December 1971

S.O. 1317.—It is hereby notified for general information that the institution mentioned below has been

approved by the Secretary, Ministry of Agriculture, Department of Agriculture, the prescribed authority, for the purpose of clause (a) of sub-section (1) of Section 35C of the Income-tax Act, 1961 (43 of 1961) as an Association for incurring expenditure on agriculture of animal husbandary development.

### INSTITUTION

NATIONAL DAIRY DEVELOPMENT BOARD, ANAND.

[No. 359/F. No. 203/21/71-ITA.II.]

## (राजस्थ ग्रीर वीमा विभाग)

#### भ्राय-कर

नई दिल्ली, 23 दिसम्बर, 1971

एस॰ भो॰ 1317.—सर्वसाधारण की जानकारी के लिये एतद्दारा यह धांधसूचित किया जाता है कि आय-कर धांध-नियम, 1961 (1961 का 43) की धारा 35 ग की उपधारा (1) के खण्ड (7) के प्रयोजन के लिये, विहित प्राधिकारी, सचिव, कृषि मंत्रालय, कृषि विभाग ने, निम्नलिखित संख्या का अनुमोदन कृषि या पशुपालन विकास पर व्यय उपगत करने के लिये संगम के रूप में कर दिया है।

#### संस्था

राष्ट्रीय डेरी--विकास बोर्ड, श्रानन्द ।

[सं० 359(फा॰ सं० 203/21/71-म्राई० टी० ए० 🚻)]

New Delhi, the 7th March, 1972

S.O. 1318.—It is hereby notified for general information that the institution mentioned below has been approved by the Council of Scientific and Industrial Research, the prescribed authority, for the purposes of clause (li) of sub-section (1) of Section 35 of Incometax Act, 1961.

#### INSTITUTION

INDIAN ACADEMY OF WOOD SCIENCE, BANGALORE.

[No. 55/F. No. 203/24/71-ITA,II.] S. N. NAUTIAL, Dy. Secy.

नई दिल्ली, 7 मार्च, 1972

एस० ग्रो० 1318.—सर्वसारघारण की जानकारी के लिए एतद्द्वारा यह श्रिधसूचित किया जाता है कि श्राय-कर श्रिधिनियम, 1961, की धारा 35 की उपधारा (1) के खंख (ii) के प्रयोजनों के लिए, विहित प्राधिकारी, वैज्ञानिक श्रीर श्रीग्रोगिक श्रनुसंधान परिपद् ने निम्नलिखित संस्था का अनुमोदन कर दिया है।

#### संस्था

इंडियन श्रकादमी श्राफ बृड साइन्स, बँगलौर । [सं० 55(फा०सं० 203/24√71-- ब्राई० टा० ए० 2)]

एस० एन० नौटियाल, उप गविव ।

#### (Department of Revenue and Insurance)

#### INCOME-TAX

New Delhi, the 31st January 1972

S.O. 1319.—In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961) the Central Government hereby authorises Shri N. G. Thitte who is a Gazetted Officer of the Central Government to exercise the powers of Tax Recovery Officer under the said Act.

2. This Notification shall come into force with effect from 1st February, 1972.

[No. 27/F. No. 404/62/71-ITCC.]

## (राजस्व ग्रीर बीमा विभाग)

#### भ्राय-कर

नई दिल्ली, 31 जनवरी, 1972

एस० झां० 1310.— आय-कर अधिनयम, 1961 (1961 का 43) की धारा 2 के खण्ड (44) के उपखण्ड (iii) द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुये, केन्द्रीय सरकार श्री एन० जी० थिट्टें को, जो केन्द्रीय सरकार के राजपित्रत अधिकारी हैं, उक्त अधिनियम के अधीन कर वसूली अधिकारी की शिक्तयों का प्रयोग करने के लिए, एनद्दारा प्राधिका करती है।

यह ग्रधिमूचना 1 फरवरी, 1972 से प्रवृत्त होगी।
 सं० 27 (फा० सं० 404/62/71-ग्राई०टी०सी०सी०)]

#### New Delhi, the 25th March 1972

- S.O. 1320.—In exercise of the powers conferred by Section 2(43B) of the Income.tax Act, 1961 (43 of 1961), the Central Government hereby authorises the Commissioner of Income-tax (Central), Calcutta to exercise the powers of a Tax Recovery Commissioner under the sald Act.
- 2. This Notification shall come into force with immediate effect.

[No. 65/F. No. 404/62/72-ITCC.]
K. R. RAGHAVAN, Dy. Secy.

## नई दिल्ली, 25 मार्च, 1972

एस० झो० 1320—मायकर म्रधिनियम, 1961 (1961 का 43) की धारा 2 (43%) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार, भ्रायकर स्रायुक्त (के ब्रोय) कत्कता को, उक्त भ्रधिनियम के भ्रधीन कर वसूनी भ्रायुक्त को गक्तिकों का प्रयोग करने के लिए एनद्द्रारा प्राधि हन करती है।

2. यह प्रधिमूचना तुरत्न प्रवृत्त होशी।

[स॰ 65(फ॰सं॰ 404/62/72-श्राई॰टी॰सी॰सो॰)]

के० ग्रार० राघवन, उप सचिव।

#### (Department of Revenue and Insurance)

New Delhi, the 4th March 1972

- **S.O. 1321.**—In exercise of the powers conferred by sub-section (1) of section 4 of the Customs Act, 1962 (52 of 1962), the Central Government hereby appoints the Collector of Customs (Preventive), Patna to be the Collector of Customs for the areas specified below:—
  - (a) Districts of Pithoragarh, Almora, Nainital, Pilibhit, Kheri, Bahraich, Gonda, Basti, Gorakhpur, Deoria, Lucknow, Barabanki, Faizabad, Azamgarh, Kanpur and Varanasi in the State of Uttar Pradesh.
  - (b) Districts of Champaran, Muzaffarpur, Darabhanga Saharsa, Purnea, Monghyr and Patna in the State of Bihar.
  - (c) District of Darjeeling in the State of West Bengal.

[N 35/F.No, 552/25/72-LCI.]

K. SANKARARAMAN, Under Secy.

(राजस्व प्रोर बीमा विभाग)

सीमा शुल्क

नई दिल्ली, 4 मार्च, 1972

का० ग्रा० 1321.—सोमा-गुल्क ग्रिश्वित्यम, 1. (1962 का 52) की धारा 4 की उपधारा (1) द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुए, केन्द्रीय सरकार, सीमाशुल्क कलक्टर (निवारक), पटना को नीचे विनिर्दिष्ट क्षेत्रों का सीमाशुल्क कलक्टर एतद्द्वारा नियुक्त करनी हैं :—

- (क) ऊत्तर प्रदेश राज्य में पिथौरागढ़, श्रल्मोड़ा, नैनीताल, पीलीभीत, खेड़ी, बाराइन, गोंडा, बस्ती, गोरखपुर, देवरिया, लखनऊ, बाराबंकी, फैजाबाद, श्राजमगढ़, कानपूर श्रौर वाराणसी जिले ।
- (ख) बिहार राज्य में चम्पारन, मुजफ्फरपुर, दरभंगा, सेहरसा, पूर्णिया, मुंगेर और पटना जिले ।
- (ग) पश्चिमी बंगाल राज्य में दार्जिलिंग जिला।

[सं० 35/फा॰सं० 552/25/72-एल०सी०]

के • शंकररामन अवर सचिव ।

#### (Department of Revenue and Insurance)

INCOME TAX

New Delhi, the 5th March, 1972

- S.O. 1322.—In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Sri Dilip Roy Chakraberty who is a Gazetted Officer of the West Bengal Government to exercise the powers of a Tax Recovery Officer under the said Act.
- 2. This Notification which supersedes Notification No. 169 (F. No. 16/14/66-ITB) dated 3rd January, 1968 shall come into force with immediate effect.

[No. 50 (*). No. 404/74/72-ITCC.]

(राजस्व ग्रीर बीमा विभाग)

भ्रायकर

नई दिल्ली 5 मार्च, 1972

एस० भी० 1322 - भायकर अधिनियम, 1961 (1961 का 43) की धारा 2 के खण्ड (44) के उपखण्ड (1ii) द्वारा अवत्त मिनतयों का प्रयोग करते हुए केन्द्रीय सरकार श्री विलीप राय चक्रवर्ती को, जो पश्चिमी बंगाल सरकार के राजपत्नित श्रीमकारी हैं उनत श्रिधनियम के भ्रधीन कर वसूली श्रीधकारी की मिनतयों का प्रयोग करने के लिए एतदहारा श्रीधकृत करती है।

2. यह ग्रधिसूचना, जो तारीख 3 जनवरी, 1968 की श्रधिसूचना सं० 169 (फा०सं० 16/44/66—ग्राई०टी०बी०) को ग्रतिष्ठित करती है, तुरन्त अवस्त होगी।

[सं• 50 (फा॰ सं॰ 404/74/72-माई॰ टी॰ सी॰ सी॰)]

New Delhi, the 30th March, 1972

- S.O. 1323.—In exercise of the powers conferred by sub-clause (iii) of clause (44) of Section 2 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby authorises Shri S. G. BADKUNDRI who is a Gazetted Officer of the Central Government to exercise the powers of Tax Recovery Officer under the said Act.
- 2. This Notification shall come into force with effect from 1st April, 1972.

[No. 68 (F.No. 404/66/72-ITCC).]

A. K. NASTA, Under Secy.

नई दिल्ली, 30 मार्च, 1972

एस० भ्रो० 1323.—श्रायकर अधिनियम, 1961 (1961 का 43) की धारा 2 के खण्ड (44) के उपखण्ड (iii) द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुए, केन्द्रीय सरकार, श्री एस० जी० बदकुन्द्री को जो केन्द्रीय सरकार के राजपितत अधिकारी हैं, उक्त अधिनियम के अधीन कर वसूली श्रिधकारी की शिक्तयों का प्रयोग करने के लिए एतद्दारा प्राधिकृत करती हैं।

2. यह भ्रधिसूचना 1 श्रप्रैल, 1972 से प्रवृत्त होगी। [(सं०68(फ०स०404/66/72-श्राई० टी० सी० सी०)]

ए० के० नास्ता, ग्रवर सचिव।

### (Department of Revenue and Insurance)

ESTATE DUTY New Delhi, the 14th March, 1972

S.O. 1324.—In the Ministry of Finance (Department of Revenue and Insurance) Notification No. 27 F. No. 5/210/68-E.D. dated the 29th July, 1969 published as S.O. 3127 in Part II Section 3, Sub-section (ii) of the Gazette of India dated the 31st July, 1969, the name of Shri P. S. Patel, C/O M/s. Madhu Engineers, 2nd Floor, Bhupendra Chambers, Opp. Dhana Suther's Pole, Relief Road, Ahmedabad, as existing at Sl. No.

1-1

30 under the Category "I-Engineers/Surveyors, Architects", is deleted with effect from the 25th January, 1972 from the approved list of Valuers published in the said Notification.

[No. F. 300/85/72-S.D.]

BALBIR SINGH, Under Secv.

## (राजस्य और बीमा विमाग)

#### सम्पदा-शुल्क

## नई दिल्ली 14 मार्च, 1972

ए० ग्रो० 1324.—भारत के राजपन्न, दिनांक 31 जुलाई, 1969 के भाग—II खण्ड 3 उपखण्ड (ii) का० ग्रा० 3127 के रूप में प्रकाशित वित्त मंन्नालय (राजस्व ग्रीर बीमा विभाग) की ग्रिश्स्चना सं० 27, फा० नं० 5/210/68 सं० शु० में विनांक 29 जुलाई 1969 "I इंजीनियर/सर्वेक्षक/वास्तुकार" श्रेणी के ग्रधीन क० सं० 30 पए लिखे श्री पी० एस० पटेल द्वारा मैससं मधु इंजीनियर्स, दूसरा तल्ला, भूपेन्द्र चेम्बर्स, धाना सुधार के पोल के सामने, रिलीफ रोड़, ग्रहमवाबाद के माम को उन्त ग्रधिस्चना में प्रकाशित मुन्यांककों की स्वीकृत सूची से 25 अनवरी, 1972 से हटा दिया गया है।

[सं० फा० 3000/85/72—सं० मु०]

बलबीर सिंह, उप सर्जिय।

#### CENTRAL BOARD OF DIRECT TAXES

Income-tax

New Delhi, the 21st August 1971

S.O. 1325.—In exercise of the powers conferred by subsection (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in column 2 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to income-tax or super-tax in the Income-tax Circles, Wards and Districts, specified in the corresponding entry in column 3 thereof:—

S. No.	Ranges	Income-tax Circles, Wards and Districts.
(1)	(2)	(3)
1,	Range-I, Lucknow	<ol> <li>Circle II, Lucknow which existed upto 31-5-68 and from 1-8-68 to 1-6-69 and thereafter.</li> <li>Special Circle, Lucknow.</li> <li>B-Ward, Circle-I, Lucknow.</li> <li>Company Circle, Lucknow.</li> <li>Salary Circle, Lucknow.</li> <li>Admn, Circle-I, Lucknow.</li> <li>Collection, Circle-I, Lucknow.</li> </ol>

(1)	(2)	(3)
2.	Range-II, Lucknow .	r. Circle-I, Lucknow excluding: (i) B-Ward, Circle I, Lucknow. (ii) F-Ward, Circle I, Lucknow. (iii) Admn., Circle I, Lucknow. (iv) Collection, Circle I, Lucknow. 2. Hardoi. 3. Estate Duty-cum-I.T. Circle, Lucknow.
3.	Range-I, Varanasi	<ol> <li>C-Ward, Varanasi.</li> <li>E-Ward, Varanasi.</li> <li>F-Ward, Varanasi.</li> <li>Special Circle, Varanasi.</li> <li>Jaunpur.</li> <li>Azamgarh.</li> </ol>
4.	Range-II, Varanasi .	<ol> <li>Varanasi Circle excluding:—         (t) C-Ward, Varanasi.</li> <li>E-Ward, Varanasi.</li> <li>P-Ward, Varanasi.</li> <li>Special Survey Circle, Varanasi.</li> <li>Project Circle, Varanasi.</li> <li>Ballia.</li> </ol>
5.	Range-I, Allahabad .	<ol> <li>Allahabad Circle excluding:—         <ul> <li>(i) B-Ward, Allahabad.</li> <li>(ii) F-Ward, Allahabad.</li> </ul> </li> <li>Salary Circle, Allahabad.</li> <li>Estate duty-cum-I.T. Circle Allahabad.</li> <li>Mirzapur.</li> </ol>
6.	Range-II, Allahabad .	<ol> <li>B-Ward, Allahabad.</li> <li>F-Ward, Allahabad.</li> <li>F-Ward, Circle I, Lucknow.</li> </ol>
7•	Gorakhpur , ,	<ol> <li>Gorakhpur.</li> <li>Basti.</li> <li>Gonda.</li> <li>Bahraich</li> <li>Faizabad.</li> </ol>
8.	Range-I, Bareilly .	<ol> <li>Bareilly Circle excluding:—         <ul> <li>B-Ward, Bareilly</li> <li>D-Ward, Bareilly</li> <li>F-Ward, Bareilly</li> </ul> </li> <li>Nainital</li> <li>Haldwani.</li> </ol>
9.	Range-II, Baroilly .	<ol> <li>B-Ward, Bareilly</li> <li>D-Ward, Bareilly.</li> <li>Shahjahanpur.</li> <li>Pilibhit.</li> </ol>
10.	Range-III, Barcilly .	<ol> <li>F-Ward, Barellly</li> <li>Lakhimpur-Khori.</li> <li>Sitapur.</li> <li>Almora.</li> <li>Budaun.</li> </ol>
II.	Range-I, Moradabad .	<ol> <li>Moradabad Circle excluding:-         <ul> <li>(i) B-Ward, Moradabad.</li> <li>(ii) D-Ward, Moradabad.</li> <li>(iii) E-Ward, Moradabad.</li> </ul> </li> <li>Najibabad.</li> </ol>
12,	Range-II, Moradabad	<ol> <li>B-Ward, Moradabad.</li> <li>D-Ward, Moradabad.</li> <li>E-Ward, Moradabad.</li> <li>Bulandshahar.</li> <li>Rampur.</li> <li>Kashipur.</li> </ol>

Kashipur.
 Chandausi.

Where an Income-tax Circle, Ward or District or part thereof stands transferred by this notification from one range to another range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of the range from whom that incometax circle, ward or district or part thereof is transferred shall from the date of this notification takes effect be transferred to and dealt with by the Appellate Assistant Commissioner of the range to whom the said circle, ward or district or part thereof is transferred.

This notification shall take effect from 1-9-1971.

#### Explanatory Note:

The amendments have become necessary to assign jurisdiction over newly created Income-tax Circles, Bahraich and to make better distribution of work-load amongst the Appellate Assistant Commissioners at Lucknow, Allahabad and Gorakhpur,

[No. 250 (F. 261/2/71-IT])]

## फोन्द्रीय प्रश्यक्ष कर बोर्ड

#### भ्राय-कर

## नई दिल्ली, 21 ग्रगस्त, 1971

एस० श्रो० 1325.— श्रायकर श्रिधिनयम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) ढारा प्रवत्त शिक्तयों का श्रीर उसे उस निमित्त समर्थ बनाने वाली सभी श्रन्य शिक्तयों का प्रयोग करते हुए श्रीर इस सम्बन्ध में सभी पूर्व श्रीधसूचनाश्रों को श्रीतिष्टत करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड एतद् ढारा निदेश देता है कि नीचे की श्रनुसूची के स्तम्भ 2 में विजिदिष्ट रेंजों के सहायक श्रायकर श्रायुक्त (श्रपील), उसके स्तम्भ 3 में तत्स्थानी प्रविष्टि में विनिर्विष्ट श्रायकर सिक्लों, वार्जों श्रीर जिलों में श्रायकर या श्रिधकर के लिए निर्धारित सभी व्यक्तियों श्रीर श्रायों के बारे में श्रपने कुत्यों का पालन करगें:—

म सै०	रेंज	भ्राय-कर सक्तिल <b>,वार्ड भी</b> र जिला
1	2	3
1.	रेज-I, लखनऊ	1. सर्किल II, लखनऊ जो 31-3-68 तक तथा 1-8-68 से 1-6-69 और उसके बाद विद्यमान था। 2. विशेष सर्किल, लखनऊ 3. ख-वार्ड, सर्किल-I, लखनऊ 4. कम्पनी सर्किल, लखनऊ 5. बेतन सर्किल, लखनऊ 6. प्रशासन सर्किल-I, लखनऊ 7. संग्रहण सर्किल-I, लखनऊ
¥	. रेंअ−∏, लगनऊ	<ol> <li>सिकल-I, लखनऊ, जिसके अन्तर्गत (i) ख-वार्ड, सिकल I, लखनऊ</li> </ol>

1	2	3
		<ul><li>(ii) च-वार्ड, सिकल I, लखनऊ</li><li>(iii) प्रशासन सिकल I,</li></ul>
		लखनऊ (iv) संग्रहण सिकल-I, लखनऊ नहीं हैं 2. हरदोई, 3. सम्पदा-शुल्क एवं भ्रायकर सिकल, लखनऊ
3. रेंग-	I, वाराणसी	<ol> <li>ग-वार्ड, वाराणसी</li> <li>ड०-वार्ड, वाराणसी</li> <li>च-वार्ड, वाराणसी</li> <li>विशेष सिंकल, वाराणसी</li> <li>जौनपुर</li> <li>श्राजमगढ़</li> </ol>
4. रॅंग-	II, वाराणसी	<ol> <li>वाराणसी सर्किल, जिसके अन्तर्गत——         (i) ग-वार्ड, वाराणसी         (ii) ड०-वार्ड, वाराणसी         (iii) च-वार्ड, वाराणसी         नहीं हैं।         विशेष सर्वेक्षण सर्किल, वाराणसी         उ. पिरमोजना सर्किल, वाराणसी         विलिया</li> </ol>
5. रॅज	·I, इलाहावाद	<ol> <li>इलाहाबाद सर्किल, जिसके प्रन्तर्गत</li> <li>ख-वार्ड, इलाहाबाद,</li> <li>च-वार्ड, इलाहाबाद नहीं हैं।</li> <li>वेतन सिकल, इलाहाबाद</li> <li>सम्पदा-शुल्क एवं श्रायकर सिकल, इलाहाबाद</li> <li>मिजीपुर</li> </ol>
6. रॅंज	-[[, इलाहाबाद	<ol> <li>ख-वार्ड, इलाहाबाद</li> <li>च-वार्ड, इलाहाबाद</li> <li>च-बार्ड, सिकल I, लखनङ</li> </ol>
7. गो	रखपुर	<ol> <li>गोरखपुर</li> <li>बस्ती</li> <li>गौंडा</li> </ol>

बहुराइच
 फैजाबाद

रज-1, बरेली a रेली。 सिकल, जिसके श्रन्तर्ग त--(i) ख-वाई, बरेली (ii) घ-वार्ड, बरेली (jji) घ-वार्ड, बरेली नहीं हैं। 2. नैनीताल 3. हल्द्वानी 9. रेंज-Ⅲ, बरेली 1. ख-वार्ड, बरेली 2. घ-वार्ड, बरेली 3. शाहजहांपुर 4. पीलीभीत 1. च-वार्ड, बरेली 10. रैंज-111, बरेली 2. लखीमपुर-खरी 3. सीतापुर 4. श्रहमोडा 5. बदाय् 11. रेंज-I, म्रादाबाद मुरादाबाद सिकल, जिसके म्रन्तर्गत--(i) ख-वार्ड, मृरादाबाद (ii) घ-वार्ड, मुरादाबाद (iii) ङ–वार्ड, मुरादाबाद नहीं हैं । 2. नजीबाबाद 12. रॅंज-II, मुरादाबाद 1. ख-वार्ड, मुरादाबाद 2. घ-वार्ड, मृरादाबाद 3. ड-वार्ड मुरादाबाद बुलन्दशहर रामपुर 6. काशीपुर 7. चंदौसी

जहां इस अधिसूचना द्वारा कोई आयकर सिकल, वार्ड या जिला या जसका कोई भाग एक रेंज से दूसरे रेंज को अन्तरित हो गया हो वहां जग आयकर सिकल वार्ड या जिले या जसके किसी भाग में किए गए निर्धारणों के परिणामस्वरूप की गई अपीलें, जो इस अधिसूचना की तारीख से ठीक पहले जस रेंज के, जिससे वह आयकर सिकल, वार्ड या जिला या जसका कोई भाग अन्तरित कर दिया गया है, महायक आयुक्त (अपील) के समक्ष लिम्बत थीं, इस अधिसूचना के प्रभावी होने की तारीख से जन रेंज के, जिसको जकत सिकल, वार्ड या जिला या जसका कोई भाग अन्तरित कर दिया गया है, सहायक आयुक्त (अपील) को अन्तरित कर दी जाएंगी, जो जनके सम्बन्ध में कार्यवाही करेगा।

यह श्रधिसूचना 1-9-1971 से प्रभावी होगी। [सं० 250 (फा॰ सं॰ 261/2/71-धाई॰टी॰जे॰)] New Delhi, the 29th November, 1971

8.0. 1326.—In exercise of the powers conferred by subsection (1) of section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling in that behalf, the Central Board of Direct Taxes hereby makes the following amendment in the schedule appended to ist otnification No. 288 (F. No. 261/14/71-ITJ) dated 8-10-71.

"In the said Schedule, the existing entries at Item No. I under column 2 against Appellate Assistant Commissioner, 'L' Range, New Delhi, and Appellate Assistant Commissioner, 'M' Range, New Delhi, shall be substituted by the following:—

'L' Rango, New Delhi . I. Distt. III (10), (11), (12), (13), (14), (15), (16), (16), Addl., (17), (18), (24), (25), (26), (27), (28), (29), (30), (32), (34) & (35), New Delhi.

'M' Rango, New Delhi . r. Distt. III (1), (1) Addl. 3 (2), (3), (4), (5), (6), (7), (7) Addl. (8) & (9), New Delhi.

This notification shall take effect from 1-12-71.

#### Explanatory Note:

This amendment has become necessary consequent on reorganisation of Income-tax District III, New Delhi.

[No. 339 (F. No. 261/14/71-1T])]

नई दिल्ली, 29 नवम्बर, 1971

एस॰ श्रो॰ 1326 -- श्रायकर श्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) के द्वारा प्रदत्त णिक्तयों का श्रौ र उसे उस निमित्त समर्थ बनाने वाली सभी अन्य णिक्तयों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड श्रपनी तारी ख 8-10-71 की श्रधिसूचना संख्या 288 (फा॰ सं॰ 261/14/71-श्राई॰टी॰ जे॰) से संलग्न श्रनुसूची में एतद्द्वारा निम्नलिखित संशोधन करता है:—

"उक्त भ्रनुसूची में, सहायक भ्रायुका (भ्रपील), 'ठ'—
रेंज, नई दिल्ली, और सहायक भ्रायुक्त (भ्रपील)
'ढ' रेंज, नई दिल्ली, के सामने क्तम्भ 2 के नीचे
मद सं० 1 में कि विद्यमान प्रविष्टियां निम्नलिखित
द्वारा प्रतिस्थापित की जाएंगी:—

"ठ"रेज, नई दिल्ली ; 1. जिलाIII (10), (11), (12), (13), (14), (15), (16), (16) श्रतिरिक्त, (17), (18), (24) (25), (26), (27), (28), (29), (30), (32), (34), श्रौर (35), नई दिल्ली ।

"ड"रेंज, नई दिल्ली 1. जिलाIII (1), (1) भितिरिफ्त, (2), (3), (4), (5), (6), (7), (7) श्रतिक्त, (8) भौर (9), नई दिल्ली ।

यह ग्रधिसूचना 1-12-71 से प्रभावी होगी। [सं० 339 (फा०सं० 261/14/71-ग्राई०टी०जे०)]

### New Delhi, the 10th December 1971.

S.O. 1327.—In exercise of the powers conferred to subsection (1) of section 122 of the Incometax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Incometax, of the Ranges specified in column 1 of the Schedule below shall perform their functions in 133puct of all persons and incomes assessed to income-tax or super-tax in the Incometax Circles, Wards and Districts specified in the corresponding entry in the column 2 thereof:—

#### SCHEDULE

Range	Income-tax Circle, Ward, District
I	2
Brnakulam	<ol> <li>Income-tax Circle, Kottayam.</li> <li>Companies Circle, Ernakulam.</li> <li>Salaries Circle, Ernakulam.</li> <li>Income-tax Circle, Ernakulam.</li> <li>Central Circle, Ernakulam.</li> <li>Estate Duty cum Income-tax Circle Ernakulam.</li> <li>Special Survey Circle, Ernakulam (since abolished) in respect of persons sho have their principal place of business in or reside within the jurisdiction of the Income-tax Circles, mentioned above.</li> <li>Income-tax Circle, Mattancherry.</li> <li>Income-tax Circle, Tiruvalla.</li> <li>Income-tax Circle, Palghat.</li> <li>Income-tax Circle, Alwaye.</li> </ol>
Trichur	<ol> <li>Income-tax Circle, Cannanore.</li> <li>Income-tax, Circle, Calicut.</li> <li>Companies Circle, Calicut.</li> <li>Income-tax Circle, Trichur.</li> <li>Special Survey Circle, Ernakulam (since abolished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circlea, mentioned abovo.</li> <li>Central Circle, Trichur (since abolished)</li> <li>Estate Duty cum Income-tax Circle Calicut.</li> </ol>
Trivandrum	<ol> <li>Income-tax Circle, Trivandrum.</li> <li>Salary Circle, Trivandrum.</li> <li>Companies Circle, Trivandrum (since abolished).</li> <li>Income-tax Circle, Quilon.</li> <li>Income-tax Circle, Alleppey.</li> <li>Special Survey Circle, Brnakulam (since abolished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circles montioned above.</li> <li>Special Investigation Circle, Trivandrum (since abolished).</li> </ol>

2. Where an Income-tax Circle, Ward or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of the assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the Appellate Assistant Commissioner of Income-tax of Range from that Income-tax Circle, Ward or District or part thereof is transferred shall, from the date of this notification shall take effect, be transferred and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

This notification shall take effect from 15-12-1971.

Explanatory Note:

The amdhement has become necessary consequent on reallocation of Jurisdiction of the Appellate Assisant Commissioners within the Commissioner's charge.

(This note does not form part of the notification, but intended to be merely clarificatory).

[No.F.347 (F.No.261/13/71-ITJ)

नई दिल्ली, 10 दिसम्बर, 1971

एस० प्रां० 1327.—ग्रायकर ग्रिधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) हारा प्रदत्त शिवतयों का भ्रौर उसे उस निमित्त समर्थ बनाने वाली सभी श्रन्य शिवतयों का प्रयोग करते हुए श्रौर इस सम्बन्ध में सभी पूर्व श्रिधसूचनाओं को श्रितिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्हारा निदेश देता है कि नीचे की अनुसूची के स्तम्भ 1 में विनिर्दिष्ट रंजों के सहायक श्रायकर श्रायुक्त (श्री),उनके स्तम्भ 2 में तस्त्रानी प्रविष्ट में विनिर्दिष्ट श्रायकर सिकलों, वार्डों श्रौर जिलों में श्रायकर या श्रिधकार के लिए निर्धारित सभी व्यक्तियों श्रौर श्रायों के बारे में अपने कृत्यों का पालन करेंगें :—

करेंगें :	
	ग्रनुसूची 
 रेंज	न्नायकर मर्किल, वार्ड, जिल <i>।</i>
1	2
	1 श्राय-कर सकिल, कोट्टयाम
	2. कम्पनी - मर्जित, श्रर्नाकुलम
	<ol> <li>वेतन सकिल, श्रतिकुलम</li> </ol>
	4. श्रायकर सकिल, धर्नाकुलम
	<ol> <li>केन्द्रीय सर्किल, श्रनीकुंनम</li> </ol>
	<ol> <li>सम्पदा-शुल्क एवं श्राय-कर मिकल श्रनिकुलम</li> </ol>
	7. विशेष सर्वेक्षण सकिल ग्रनीकुलम (जो
	उत्मादितकर दिया गया है) उन व्यक्तियों की
	बाबत जिन के कारबार का मुख्य स्थान उपरोक्त
	श्राय-कर सर्किल की श्रधिकारिता में है या जो
	उस के भीतर रहते है ।
	8. भ्राय-कर सकिल, ⁾ मत्तनचेरी
	<ol> <li>श्रायकर-मर्किल, तिरुवल्ला</li> </ol>
	10. भ्रायकर-सर्किल, पालघाट
	11. भ्राय-कर सकिल, भ्रलं
त्रिष्र	<ol> <li>भ्राय-कर सिंकल, कन्नानूर</li> </ol>
	<ol><li>ग्राय-कर सॉकल, कालीकट</li></ol>
	3. कम्पनी सक्तिल, कालीकट
	4. ग्राय-कर सर्किन, विचूर
	5. विशय सर्वेक्षण सिंकल, श्रनीकुलम (जो
	उत्सादित कर दिया गया है ) उन व्यक्तियों
	की बाबत जिन के कारबार का मुख्य स्थान
	उपरोक्त भ्राय-कर सर्किल, की श्रधिकारिता में

है या जो उस के भीतर रहते हैं।

1	2
	<ol> <li>केन्द्रीय सिंकल, स्निचूर, (जो उत्सादित कर दिया गया है)</li> <li>सम्पदा-शुल्क एवं श्राय-कर, सिंकल, कालीकट</li> </ol>
त्नियेन्द्रम	<ol> <li>ग्राय-कर सर्किल, त्रिवेन्द्रम</li> <li>वेतन सर्किल, त्रिवेन्द्रम</li> <li>कम्पनी सर्किल, त्रिवेन्द्रम (जो उत्सादित कर दिया गया है)</li> <li>श्रयकर सर्किल, कुइलोन</li> <li>ग्राय-कर सर्किल, अल्लेप्पी</li> <li>विशेष सर्वेक्षण सर्किल अर्नाकुलम (जो उत्सादित कर दिया गया है) उन व्यक्तियों की बाबत जिन के कारबार का मुख्य स्थान उपरोक्त आयकर सर्किल की अधिकारिता में है या जो उसके भीतर रहते हैं।</li> <li>विशेष अन्वेक्षण सर्किल, त्रिवेन्द्रम (जो उत्सादित कर दिया गया है)</li> </ol>

2. जहां इस ग्रधिसुचना द्वारा कोई भ्रायकर सर्किल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को श्रन्तरित हो गया हो वहां उस भ्रायकर सिंकल, वार्ड या जिले या उसके किसी भाग में किये गये निर्धारणों के परिणामस्वरूप की गई श्रपीलें, जो इं प्रधिसूचना की तारीख से ठीक पहिले उस रेंज के जिन्ने इ श्रायकर भक्तिल, वार्ड या जिलाया उसका कोई भाग अन्तरित कर दिया गया है, सहायक आयकर आयुक्त (अपील) के समक्ष लम्बित थीं, इस ग्रधिसूचना के प्रभावी होने की तारीख से उस रेंज के जिसको उक्त सकिल वार्ड या जिलाया उस का कोई भाग भनारित कर दिया गया है सहा-यक ग्रायुक्त (श्रपील) को श्रन्तरित जो उन के सम्बन्ध में कार्यवाही करेगा।

यह प्रधिसूचना 15~12-71 से प्रभावी होंगी।

[सं० 347 (फा० 261/13/71-प्राई०टी०जे०)]

New Delhi, the 28th December, 1971

S.O. 1328.—In exercise of the powers conferred by subsection (i) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in this behalf and in partial modification of Board's order No. 193 (F. No. 261/19/70-ITJ) dated 3-12-1970 and 234 (F. No. 261/15/71-ITJ) dated 28-7-1971 the Central Board of Direct Taxes herebydirects that the Appellate in Commissioners of Income-tay of the Ranges specified Assistant Commissioners of Income-tax of the Ranges specified in column 1 of the Schedule below, shall perform their functions in respect of all persons and incomes assessed to Income-tax or Super-tax in the Income-tax Circles/Wards and Districts specified in the corresponding entry in column 2 thereof:-

#### SCHEDULE

Range	Income-tax	Circle,	Ward	&c	District
I			2		

A-Range, Ahmedabad . 1. Special Investigation Circles I to VII, Aĥmedabad.

1	2	
B-Range, Ahmedabad	<ol> <li>Group Circle, I, Ahmed</li> <li>Circle, II Wards B, C &amp; G.</li> <li>bad.</li> <li>Circle III, Ahmedabad.</li> <li>Circle IV, Ahmedabad.</li> </ol>	
C-Range, Ahmedabad	<ol> <li>Circle I, Wards A, B, C, K Ahmedabad.</li> <li>Circle II, Wards E, H &amp; I bad.</li> </ol>	
D-Range, Ahmedabad	I. Group Circle II, Ahmed	labad.
E-Range, Ahmedabad	<ol> <li>Circle I, Wards G. H, I. &amp; N, Ahmedabad.</li> <li>Circle II, Wards J, K &amp; I bad.</li> <li>Circle IV, Ahmedabad.</li> </ol>	
Surat Range, Surat	Surat Circles Navsari Circle. Bulsar Circle.	
A-Range, Baroda .	<ol> <li>Circle I, Ward-A, Baroda</li> <li>Circle II, Wards A, B &amp;</li> <li>Godhara Circle.</li> </ol>	

Where an Income-tax Circle, Ward and District or Part thereof stands transferred by this notification from one Range to another Range, appeals arising out of assessments made in that Income-tax Circle, Ward or Districts or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of Range from whom that Incometax Circle, Ward or District or part thereof is transferred shall, from the date this Notification shall take effect be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

This notification shall take effect from 1-1-72. Explanatory Note

The amendments have become necessary on account of reallocation of work load amongst the above mentioned Appellate Assistant Commissioners in the Commissioner's charge

(The above note does not form part of the Notification but is intended to be merely clarificatory).

[No. 376 (F. 261,15/71-ITJ)]

## नई दिल्ली, 28 दिसम्बर, 1971

एस॰ भी॰ 1328.-ग्रायकर भविनियम 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शिलयों का भ्रौर उसे उस निमित्त समर्थ बनाने वाली सभी भ्रन्य शक्तियों का प्रयोग करते हुए श्रौर बोर्ड के तारीख 3-12-1970 के स॰ 193 (फा॰ सं॰ 261/19/70-म्राई टी जे) म्रौर तारीख 28-7-1971 के सं० 234(फा० सं०261/15/71-श्राईटीजे) वाले श्रादेशों को भागतः उपान्तरित करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड एतदुद्वारा निवेश वेता है कि नीचे की अनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक भ्रायकर भ्रायुक्त (भ्रपील), उसके स्तम्भ 2 में तस्स्थानी प्रविष्टि में विनिर्दिष्ट ग्रायकर सर्किलों, वार्डी श्रीर जिलों में ग्रायकर या भ्रधिकर के लिए निर्धारित सभी व्यक्तियों भीर मायों के बारे में भ्रपने कृत्यों का पालन करेंगेंं :---

	श्रनुसूची
रेंज	श्रायकर, सर्किल, वार्ड श्रौर जिले
1	2
क–रेंज, श्रहमदाबाद	<ol> <li>विशेष श्रन्वेक्षण सिंकल I से VII, श्रहमदाबाद।</li> </ol>

1	2
खरेंज, झहमदानाद .	<ol> <li>भूप सिंकल I, महमवाबाद</li> <li>सिंकल II, वार्ड ख, ग और छ, ग्रहमवाबाद।</li> <li>सिंकल III, श्रहमवाबाद।</li> <li>सिंकल IV, श्रहमवाबाद।</li> </ol>
ग––रेंज, श्रहमदाबाद	<ol> <li>सिकिल I, वार्ड : क, ख, घ, ङ भौर ट, श्रहमदाबाद ।</li> <li>सिकिल II, वार्ड : ङ, ज भौर झ, ग्रहमदाबाद ।</li> </ol>
<b>घ</b> रेंज, ग्रहमदाबाद .	$oldsymbol{1}$ . ग्रुप सर्किल $oldsymbol{\Pi}$ , श्रह्मदाबाद ।
<b>ङ</b> ⊸–रेंज, भ्रहमदाबाद  .	<ol> <li>सिकल I, वार्ड : छ, ज, झ, अ, ठ, उ ग्रौर इ, श्रहमदाबाद ।</li> <li>सिकल II, वार्ड : ज, ट ग्रौर ठ, ग्रहमदाबाव ।</li> <li>सिकल IV, ग्रहमदाबाद ।</li> </ol>
सूरत रेंज, सूरत	सूरत मर्किल नवमारी सर्किल बलसर् सर्किल
क—-रेंज, बड़ौदा	<ol> <li>सिंकल I, बाउँ-क, बड़ौदा।</li> <li>सिंकल II, बाउँ क, ख भौरग, बड़ौता।</li> </ol>

जहां इस प्रिध्यूचना द्वारा कोई प्रायकर सर्किल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को प्रन्तरित हो गया हो बहां उस प्रायकर सर्किल, वार्ड या जिले या उसके किसी भाग में किये गये निर्धारणों के परिणामस्वरूप की गई प्रपीलें, जो इस प्रिध्यूचना की तारीख से ठीक पहले उस रेंज के, जिससे वह प्रायकर, सर्किल, वार्ड या जिला या उसका कोई भाग प्रन्तरित कर दिया गया है, सहायक प्रायुक्त (प्रपील) के समक्ष लिम्बत थीं, इस प्रिध्यूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सर्किल, वार्ड या जिला या उसका कोई भाग श्रंतरित कर दिया गया है, सहायक धायुक्त (भ्रपील) को भ्रन्तरित कर दी जायगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

3. गोधारा सर्किल।

यह ग्रधिसूचना 1-1-72 से प्रभावीं होगा। [सं० 376/फा॰ सं॰ 261/15/71 -म्राई॰ टी॰ जे॰]

New Delhi, the 30th December, 1971

S.O. 1329.—In exercise of the powers conferred by subsection (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all the previous Notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioner of Income-tax of the Ranges specified in Col. (1) of the Schedule below shall perform their functions in respect of all persons and incomes assed taseo Income-tax or super-tax

in the Income-tax Circles by the Income-tax Officers specified in the corresponding entry in Col. 2(2) thereof:—

#### SCHEDULE

Range	Income-tax Circles and Income- tax Officers
(1)	(2)
I. A.A.C., 'A' Range, (Hd. Qrs.), Bangalore.	<ol> <li>Circle-I, Bangalore.</li> <li>In respect of orders passed under the Incometax Act by II I.T.O., Company Circle, Bangalore.</li> <li>Tunkur Circle.</li> </ol>
2. A.A.C., 'B' Range, (Hd. Qrs.), Bangalore.	1. Circle-II, Bangalore. 2. In respect of orders passed under the Incometax Act by I I.T.O., Company Circle, Bangalore. 3. Central Circles, I & II, Bangalore. 4. Kolar Circle.
3. A.A.C., Mysore Range, (Hd. Qrs.), Mysore.	<ol> <li>Mysore Circle.</li> <li>Mangalore Circle.</li> <li>Udipi Circle.</li> <li>Coorg Circle.</li> <li>Mandya Circle.</li> <li>Channapatna Circle.</li> <li>In respect of orders passed under the Incometax Act by the ITOs of Bangalore Circle (old).</li> <li>Special Survey Circle.</li> <li>Hassan Circle.</li> <li>Chickmagalur Circle.</li> <li>Salary Circle, Bangalore.</li> <li>Shimoga Circle.</li> <li>Devangore Circle.</li> <li>Chitradurga Circle.</li> </ol>
4. A.A.C. Panaji Range, (Hd. Qrs.), Panaji (Goa)	<ol> <li>Margao Circle.</li> <li>Panaji Circle.</li> <li>Balgaum Circle.</li> </ol>
5. A A.C. Dharwar Range, (Hd. Qrs.), Hubli.	
6. A.A.C., Bellary Range, (Hd. Qrs.), Bellary.	<ol> <li>Bellary Circle.</li> <li>Hospet Circle.</li> <li>Raichur Circle.</li> <li>Gulbarga Circle.</li> </ol>

Where an Income-tax Circle, Ward or District or part thereof stands transferred by this Notification from one Range to another range, appeals arising out of assessments made in that Income-tax Circle, Ward, District or part thereof and pending immediately before the date of this Notification before the Appellate Assistant Commissioner of Range from whom the Income-tax Circle, Ward or District or part thereof is transferred to and dealt with by the Appellate Assistant Commissioner of Income-tax of the Range to whom the said Circle, Ward or District or part thereof is transferred.

This Notification shall take effect from 1-1-72.

Explanatory Note:

The amendment has become necessary on transfer of one post of A.A.C. to the charge of Commissioner of Income-tax, Madras.

(This note does not form a part of notification but is intended to be merely clarificatory).

[No. 398/F. No. 261/10/71-IT]]

## नई विल्ली, 30 दिसम्बर, 1971

एस० ग्रो० 1329 - श्रायकर श्रधिनियम, 1961 (1961का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त मक्तियों का और उसे उस निर्मित्त समर्थ बनाने वाली सभी अन्य शक्तियों का प्रयोग करते हुए और इस सम्बन्ध में सभी पूर्व श्रिधसूचनाश्रों को श्रितिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड एतद्वारा निवेश देता है कि नीचे की श्रन्सूची के स्तम्भ (1) में विनिर्दिष्ट रेंजों के सहायक श्रायकर श्रायुक्त (ग्रपील), उसके स्तम्भ (2) में तत्स्थानी प्रविष्टि में विनिर्दिष्ट श्रायकर श्रधिकारियों द्वारा श्रायकर सर्किलों में श्रायकर या प्रधिकर के लिए निर्धारित सभी व्यक्तियों और प्रार्थों के बारे में भ्रपने कृत्यों का पालन करेंगे :--

## श्रनुसूची

रेंज	श्रायकर सर्किल श्रौर श्रायकर श्रधिकारी
(1)	(2)

- 1. सहायक श्रायुक्त (श्रपील) 'क' रेंज (मुख्यालय),बंगलौर 2. 🗓
  - 1. सर्किल I, बंगलीर श्रायकर भ्रधिकारी कम्पनी सर्किल, बंगलीर द्वारा श्रायकर श्रधिनियम के पारित किये गये श्रादेशों के सम्बन्ध
  - में।
  - तुमकुर सकिल ।
- 2. सहायक भ्रायुक्त (भ्रपील) 1. सर्किल 2, बंगलीर **'ख' रेंज, (मु**ख्यालय), 2. f I श्रायकर श्रधिकारी, वंगलौर
  - कम्पनी सर्किल, बंगलौर द्वारा श्रायकर ग्रधि-

नियम के श्रधीन पारित किये गये ग्रादेशों के सम्बन्ध में ।

- 3. केन्द्रीय सर्किल I, श्रौर II, बंगलौर
- 4. कोलार सर्किल।
- 3. सहायक श्रायुक्त (श्रपील) 1. मैंसूर सर्किल
  - मैसूर रेंज, (मुख्यालय), 2. मंगलौर सर्किल मैसूर
    - 3. उदिपि सर्किल
      - 4. कुर्ग सकिल
      - माण्ड्याम सकिल
      - चन्नापला सिंकल
      - 7. बंगलौर सर्किल (पुराना)के स्राय-कर अधिकारी बारा श्रायकर श्रधिनियम के श्रधीन पारित किये गये श्रादेशों के सम्बन्ध में ।
      - विशेष सर्वेक्षण सकिल
      - 9. हसन सर्किल
      - 10. चिकमगलूर सर्किल
      - 11. वेतन सिंकल, बंगलौर
      - 12 शिमोगा सकिल

(1)	(2)
	13. देवगरे सिंकल 14. चित्रदुर्ग सिंकल
4. सहायक (ग्रायुक्त) (ग्रपील) पणजी रेंज, (मुख्यालय), पणजी (गीवा)	<ol> <li>भरगाव सकिल</li> <li>पणजी सकिल</li> <li>बेलगाम सिकल</li> </ol>
वजजा (जावा) 5. सहायक श्रायुक्त (श्रपील) धारवाड़ रेंज, (मुख्यालय), हुवली	<ol> <li>हुवली सिंकल</li> <li>धारवाड़ सिंकल</li> <li>गदग सिंकल</li> <li>कारवा सिंकल</li> </ol>
6. सहायक ग्रायुक्त (कारीक) <del>वै क</del>	<ul><li>5. बीजापुर सिंकल</li><li>6. बगलकोट सिंकल</li><li>1. बैलरी सिंकल</li></ul>
(ग्रपील) बैलरी रेंज, (मुख्यालय), बैलरी	<ol> <li>हौसपेट सिंकल</li> <li>रायचूर सिंकल</li> <li>गुलबर्ग सिंकल</li> </ol>

1.

2. जहां इस श्रधिमूचना द्वारा कोई श्रायकर सर्किल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को श्रन्तरित हो गया हो वहां उस श्रायकर सिकल, वार्ड या जिले या उसके किसी भाग में किये गये निर्धारणों के परिणामस्वरूप की गई भ्रपीलें जो इस ध्रधिसचना की तारीख से ठीक पहेले उस रेंज से, जिससे वह ध्राय-कर सर्किल, वार्ड या जिला या उसका कोई भाग भ्रन्तरित कर दिया गया है, सहायक ग्रायुक्त (ग्रपीस) के समक्ष लम्बित थीं, इस ग्रधि-सूचना के प्रभावी होने की तारीख से उस रेंज के, जिसकी उक्त सकिल, बार्ड या जिला या उसका कोई भाग ग्रंतरित कर दिया गया है, सहायक श्रायकर श्रायक्त (श्रपील) को श्रन्तरित कर दी जा गगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

यह ध्रधिसूचना 1-1-72 से प्रभावी होगी। [स० 398 फा० स० 261/10/71-म्प्राई० टी० जे०]

New Delhi the 4th January 1972

S.O.1330.-In exercise of the powers conferred by sub-section (1) of Section 122 of the Income tax Act, 1961 (43 of 1961) and all other powers enabling it in that behalf and in supersession of all previous notifications in the regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income tax of the Ranges specified in column (2) of the Appellate Assistant Commissioners of Income tax of the Ranges specified in column (2). of the Schedule below shall perform their functions in respect) of all persons and income assessed to Incometex or Super tax in the Income tax Circles. Wards and Distincts specified in the corresponding entry in column 3 thereof:-

#### SCHEDULE

SI. No.	Ranges	Income-tax Circles, Wards and District
I	2	3
T x	Range-I, Agra	<ul> <li>(i) A to D Wards, Agra.</li> <li>(ii) Special Ward, Agra.</li> <li>(iii) Income tax Officer (Collection) Agra.</li> <li>(iv) Circle I, Agra excluding Circle I(5) and I(6), Agra.</li> <li>(v) Firozabad.</li> </ul>

	_	<del></del>
4	2	3
2	Range-II, Agra	(i) E to H and J-Ward, Agra. (ii) Incometax Officer (Administration), Agra. (iii) Spec at Survey Circle, Agra. (iv) Spec at Circle, Agra. (v) Circle I(5), Agra. (vi) Circle I(6), Agra. (vii) Circle II(1), Agra. (viii) Circle II(2), Agra. (xi) Mathura. (xi) Al garh exhaling A-Ward, Aligarh
3	Range-III. Agra	<ul> <li>(i) Agra Circle excluding the following wards:</li> <li>(a) A to II and J-ward Agra</li> <li>(b) Income tax Officer (Administration), Agra.</li> <li>(c) Incometax Officer (Collection) Agra.</li> </ul>
		<ul> <li>(ii) Circle II, Agra excluding Circle II(I) Agra and Circle II(2), Agra.</li> <li>(iii) Hathras.</li> <li>(iv) Man puri.</li> <li>(v) Λ-Ward, Aligarh.</li> </ul>
4	Dehradun	(1) Dehradun (2) ED-Cum-IT Gircle, Dehradun. (11) Roorkee (11) Saharanpur (12) Muzaffarnagar.
5	Range-I, Kanpur	(i) Circle II(1) Kanpur. (ii) Circle II(2), Kanpur. (iii) Circle II(3), Kanpur. (iv) Circle II(6), Kanpur. (v) Circle II(7), Kanpur. (vi) Special Circle, A-Ward, Kanpur (vii) Special Circle, C-Ward, Kanpur (vii) ED-Cum-1.T. Circle, Kanpur (ix) Circle I. Kanpur excluding:— Circle I (4), I (5), I (9) and Circle I (10), Kanpur. (x) Etawah (xi) Oral (xi) Patehgarh. (xiii) Unnao.
6	Range-II, Kanpur	. (i) Circle II, Kanpur excluding.— Circle II (x), Circle II (2), Circle II(3), Circle II(6) and Circle II(7), Kanpur. (ii) Special Circle, B-Ward, Kanpur. (ii) Income tax Officers, Collection-I, II and III, Kanpur. (iv) Special Survey Circle, Kanpur. (v) Salary Circle, Kanpur. (vi) Project Circle, Kanpur. (vii) Banda (viii) Fatchpur (ix) A-Ward, Jhansi.
7	Range-III, Kanpu	r (i) Circle I(4), Kanpur.  (ii) Circle I(5), Kanpur.  (iii) C rcle I(5), Kanpur.  (iv) C rcle I(10), Kanpur.  (v) Companies Circle, Kanpur.  (vi) B-Ward, Jhansi.  (vi) Incometax Officers, Administration-I, II, and III, Kanpur.
8	Range-I, Meerut	(1) Meerut Circle excluding A. B. C. and G-Wards, Meerut.

(i) Project Circle, Meerut.
(ii) Spec al Circle, Meerut.
(iv) Spec al Survey Circle, Meerut.

(v) Ghaziabad.

9 Range-II, Meerut (i) A, E, C and G-wards, Meerut.
(ii) Salary Circle, Meerut.
(iii) Hapur.

3

10 Range-III, Central Circles at Meerut.

Where an Incometax Circle, Ward or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of assessments made in that Incometax Circle, Ward or District or part there of and pending memediately before the date of this not fication before the Appellate Assistant Commissioner of Incometax of the Range from whom that Incometax Circle, Ward or District or part thereof is tansferred shall, from the date this notification shall take effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the taid circle, Ward or district or part thereof is transferred.

This notification shall take effect from 1 5-1-72.

#### Explanatory Notes

This amendment has become necessary on account of reallocation of work amongst Appellate Assistant Commissioners within the Commissioner's charge.

(The above note does not form part of the Notification but is intended to be merely clarificatory)

[No. 6/P.No.261/4/71-ITJ)

## नई दिल्ली, 4 जनवरी, 1972

एस० थ्रो० 1330.—श्रायकर श्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रवत्त शक्तियों का श्रौर उस निमित्त उसे समर्थ बनाने वाली सभी ग्रन्थ शिवतयों का प्रयोग करते हुए श्रौर इस सम्बन्ध में सभी पूर्व श्रधिसूचनाश्रों को श्रतिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष-कर बोर्ड एतद्वारा निदंश देता है कि नीने की श्रनुसूची के स्तम्भ 2 में विनिर्दिष्ट रेन्जों के महायक श्राय-कर श्रायुक्त (श्रपील), उसके स्तम्भ 3 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट श्रायकर सिकलों, वार्डों श्रौर जिलों में श्रायकर या श्रधिकर के लिए निर्धारित सभी व्यक्तियों और श्रायों के बारे में श्रपने कृत्यों का पालन करेंगे:

### ग्रनुसूची

ऋ०सं०	रेंज	ग्रायकर सर्किल, वा <b>र्ड</b> ग्रौर जिला
1	2	3
1. रेंज⊶], श्रागरा		(I) क से घ बार्ड, श्रागरा (II) विशेष वार्ड, श्रागरा (III) श्रायकर श्रधिकारी (संग्रहण), श्रागरा (IV) सर्किल I, श्रागरा जिसके श्रंतगैस सर्किल I(5) श्रोर I(6); श्रागरा नहीं हैं (V) फिरोजाबाद।

1 2	3	1 2 3
2. <b>रॅज</b> —II,	भ्रागरा $(I)$ कसे न श्रीर का वार्ड, भ्रागरा। $(II)$ भ्रायकर भृष्ठिकारी (प्रशासन), ध्रागरा। $(III)$ विशेष सर्विक्षण सर्किल, भ्रागरा। $(IV)$ विशेष सर्किल, भ्रागरा। $(V)$ सर्किल $I(5)$ , भ्रागरा। $(VI)$ सर्किल $I(6)$ , भ्रागरा। $(VII)$ सर्किल $II(1)$ , भ्रागरा। $(VII)$ सर्किल $II(1)$ , भ्रागरा।	(IX) सिंकल $I$ , कानपुर जिसके श्रन्त्र्गत, सिंकल $I(4)$ , $I(5), I(9)$ श्रौर सिंकल $I(10)$ , कानपुर, नहीं हैं । $(X)$ इटावा । $(XI)$ उर्ह । $(XII)$ फतेहगढ़ । $(XII)$ उन्नाव ।
	(VIII) स्तानल (2), जानस्त (IX) एटा । (X) मधुरा । (XI) भलीगढ़ जिसके भ्रन्तर्गतक-वार्ड, भलीगढ़ नहीं है ।	6. रेंज- $\Pi$ , कानपुर $(I)$ सर्किल $\Pi$ , कानपुर जिसके श्रंतर्गत, सर्किल $\Pi(1)$ , सर्किल $\Pi(2)$ सर्किल $\Pi(3)$ , सर्किल $\Pi(6)$ , श्रीर सर्किल $\Pi(7)$ , कानपुर, नहीं हैं।
3. বঁজ <b></b> II]	निम्नलिखित वार्ड नहीं हैं: (क) कसे जधौर ज वार्ड, झागरा (ख) झायकर झिकारी (प्रशा- सन), झागरा (ग) झायकर झिकारी (संप्र- हण), आगर (II) सिक्स II, झागरा जिसके	(II) म्बंधे सिकल, ख-वाई, कानपुर। (III) श्रायकर म्रिधकारी, संग्रहण-।, II, III, कानपुर (IV) विशेष सर्वेक्षण सिकल, कानपुर। (V) वेतन सिकल, कानपुर। (VI) परियोजना सिकल, कानपुर। (VII) बौदा। (VIII) फतेहपुर। (IX) क-वाई, झांसी।
<b>4. देह</b> रादून	भ्रन्तर्गत सकिल II(1), भ्रागरा भ्रौर सकिल (2), भ्रागरा नहीं हैं। (III) हाथरस । (IV) भैनपुरी (V) क-वार्ड, म्रलीगढ़।	7. रेंज- $\Pi$ I, कानपुर $(I)$ सर्किल $I(4)$ , कानपुर । $(II)$ सर्किल $I(5)$ , कानपुर । $(III)$ सर्किल $I(9)$ , कानपुर । $(IV)$ सर्किल $I(10)$ , कानपुर । $(V)$ कम्पनी सर्किल, कानपुर । $(VI)$ ख-वार्ड, झांसी ।
2 14 19	(II) सम्पदा-सुल्क-एवं-भ्रायकर सर्किस, वेहरादून । (III) रुक्की । (IV) सहारमपुर । (V) मुजफ्फरनगर ।	(VII) झायकर श्रविकारी, प्रशासन- I, II झौर III, कानपुर । 8. रेंज-I, मेरठ (I) मेरठ सकिल जिसके झन्तर्गत क, ङ, ग और छ-वार्ड, मेरठ, नहीं हैं ।
5. रेंज-I, ¹	कानपुर $(I)$ सिंकल $II(1)$ , कानपुर । $(II)$ सिंकल $II(2)$ , कानपुर । $(III)$ सिंकल $II(3)$ , कानपुर । $(IV)$ सिंकल $II(6)$ , कानपुर ।	(II) परियोजना सर्किल, मेरठ । (III) विशेष सर्किल, मेरठ । (IV) विशेष सर्वेक्षण सर्किल, मेरठ । (V) गाजियाबाद ।
	(V) सिकल II(7), कानपुर । (VI) विशेष सिकल, क-वार्ड, कानपुर। (VII) विशेष सिकल, ग-वार्ड, कानपुर। (VIII) सम्पदा-शुल्क एवं भायकर सिकल, कानपुर ।	/ TTT\

峯 जहां इस ग्रधिसूचना द्वारा कोई श्रायकर सर्किल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को श्रन्तरित हो गया हो वहां उस ग्रायकर सिकल, वार्ड या जिले या उसके किसी भाग में किये गये निर्धारणों के परिणामस्वरूप की गई भ्रपीलें, जो इस प्रधिसूचना की तारीख से ठीक पहले उस रेंज के जिससे वह भायकर सर्किल, वार्ड या जिला या उसका कोई भाग भन्तरित कर दिया गया है, सहायक श्रायकर श्रायुक्त (भ्रपील) के समक्ष लिम्बत थीं, इस ग्राधिसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सर्किल, वार्ड या जिला या उसका कोई भाग भ्रन्तरित कर दिया गया है, सहायक श्रायुक्त (श्रपील) को श्रन्तरित कर दी जाएंगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

यह श्रधिसूचना 15-1-1972 से प्रभावी होगी।

[सं० 6/फा० सं० 261/4/71-प्राई० टी० जे०]

New Delhi, the 19th January 1972

S.O. 1331.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, and in supersession of all previous notification in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in column 2 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to Income-tax or Super-tax in the Income-tax Circles, Wards or Districts specified in the corresponding entry in column 3 thereof :--

#### SCHEDULE

Sl. No.	Range	Income-tax Circles /Wards or Districts
ī.	Cuttack 'A' Range, Cuttack.	<ul> <li>(i) Special Circle, Cuttack</li> <li>(ii) Central Circle, Cuttack</li> <li>(iii) Wards 'A' and 'B' of Cuttack Circle.</li> <li>(iv) Purl Circle, Purl.</li> <li>(v) Keonjhar District of Baripada Circle.</li> </ul>
2.	Cuttack 'B' Range, Cuttack	<ul> <li>(i) Cuttack Circle, Cuttack except Wards 'A' and 'B'</li> <li>(ii) Dhenkanal Circle, Dhenkanal</li> </ul>
3.	3hubaneswar Range	<ul> <li>(i) Bhubaneswar Circle, Bhubaneswar.</li> <li>(ii) Baripada Circle, Baripada excluding Keonjhar District,</li> <li>(iii) Balasore Circle, Balasore,</li> <li>(iv) Sundargarh Cicle, Rourkela.</li> </ul>
4.	Berhampur Range.	(i) Berhampur Circle, Berhampur. (ii) Keraput Circle, Jeypore. (iii) Titlagarh Circle, Titlagarh. (iv) Bolangir Circle, Bolangir.
5.	Sambalpur Range.	(i) Jharsuguda Circle, Jharsuguda (ii) SambalpurCircle, Sambalpur

Where an Income-tax Circle, Ward or District or part thereof stands transferred by this Notification from one Range to another Range appeals arising out of assessments made in that Income-tax Circle, Wards or District or part thereof and pending immediately before the date of this Notification before the Appellate Assistant Commissioner of the Range from whom that Income-tax Circle, Ward and District or part thereof is transferred shall from the date of this Notification shall take effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

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Explanatory Note.

The amendment has become necessary for equitable distribution of workload.

(The above note does not form part of the Notification, but is intended to be merely clarificatory).

[No. 15 F. No. 261/2/72-[TJ].

नई दिल्ली, 19 जनवरी, 1972

एस॰ श्रो॰ 1331 -- श्रायकर ग्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) प्रदल गक्तियों का श्रौर उसको उस निमित्त समर्थ बनाने वाली सभी भ्रन्य शक्तियों का प्रयोग करते हुए, भीर इससे सम्बन्धित सभी पूर्व प्रधिसूचनाग्रों की प्रतिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्धारा निदेश देता है कि नीचे की श्रनुसूची के स्तम्भ 2 में विनिर्दिष्टारेंजों के सहायक श्रायकर श्रायक्त (श्रपील), उसके स्तम्भ 3 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट श्रायकर सर्किलों, वाडौँ या जिलों में श्रायकर या श्रधिकर के लिए निर्धारित सभी व्यक्तियों भीर धायों के बारे में प्रपत कृत्यों का पालन करेंगे :---

ग्रनृसूची						
<b>क्र</b> ० सं०	रेंज	भ्रायकर	सर्किल,	वार्ड	या	जिले
1	कटक 'क' रेंज, कटक	(ii) (iii) 'es' (iv)	विशष सर्वि केन्द्रीय सर्वि कटक सर्वि पुरी सर्किल् बारीपादा स्	कल, क स्स के व ा, पुरी	ाटक शर्ड	
2	कन्टक 'ख' रेंज, कटा		कटक सर्वि भ्रीर 'ख' ढेंकानाल व	को छो	ाड़ व	र ।
3	भृषनेष्यर रेंज	(ii) क्यं (iii)	भृवतेश्वर थारीपादा ोंझर जिले बालासोर सुन्दरगढ़	सकिल को सकिल	त,्रॄ्वा छोड़ हो, सा	रीपादा, कर लासोर्
4	बेरहामपुररेंज	(i) (ii) (iii)	बेरहामपुर कोरापुट स् टिटलागढ़ बोलंगीर	सकिल किल, सकिर	त, बेर जैपुर झ, वि	हामपुर] ं  ध्टलागढ़

5 सम्बलपुररेंज अव

(i) भरसुगुडा सकिल, भरसुगुडा

(ii) सम्बलपुर सिकल, सम्बलपुर

जहां इस अधिसूचना द्वारा कोई आयकर सर्किल, वार्ड या जिला या उमका कोई भाग एक रेंज से दूसरी रेंज को धन्तरित हो गया हो वहां उस भ्रायकर सर्किल, वार्ड या जिले या उसके किसी भाग में किये गये निर्धारणों के परिणामस्वरूप की गई अपीलें, जो इस अधिसूचना की तारीख से ठीक पहले उसरेंज के, जिससे वह भ्रायकर सर्किल, वार्ड या जिला या उसका कोई भाग भ्रन्तरित कर दिया गया है, सहायक ग्रायुत्त (भ्रपील) के समक्ष लिम्बत थीं, इस प्रधिसूचना के प्रभावी होते की तारीख से उस रेंज के, जिसको उक्त सर्किल, वार्ड या जिला या उसका कोई भाग भन्तरित कर दिया गया है, सहायक आयुक्त (भ्रापील) को भ्रन्तरित कर वी जाएंगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

यह अधिसूचना 20-1-72 से प्रभावी होगी । [सं0 15/फा० सं० 261/2/72-माई० टी० जेल] New Delhi, the 28th January, 1972

S.O. 1332.—In exercise of the powers conferred by Sub-section (1) of Section 122 of the Income Tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, the Central Board of Direct Taxes hereby makes the following further amendments in the Schedule appended to its Notification No. 3(F. 261/8/70-ITJ) dated 6th January, 1971 as amended by notification No. 176(261/16/71-ITJ) dated 8th June, 1971 and Notification No. 277 F.261/16/71-ITJ dated 15th September, 1971, namely:—

Against Poona Range-I, Poona under Col. No. 2 the following shall be added:

25 Wealth-tax-cum-Gift tax Circle, Poona. This Notification shall take effect from 1st February, 1972.

( ) [ ] [ ] [ ] [ ] [ ] Explanatory Note: This amendment has become necessary on account of creation of a new Circle, namely Wealth-tax-cum-Gift Tax Circle, Poona in the Commissioner's charge.

(This note does not form part of the notification but is intended to be merely clarificatory).

F, No. 21(F. No. 261/3/72-ITJ)

[No. 21/F. No. 261/3/72-ITJ.] C. V. GUPTE, Under Secy.

नई दिल्ली, 28 जनवरी, 1972

1332--आयकर ग्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शवितयों का भ्रौर उसको उस निमित्त समर्थ बनाने वाली सभी अन्य शक्तियों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड भ्रपनी तारीख 6-1-1971 की भ्रधिसूचना सं० 3 (फा० 261/8/70 म्राईटी जे) के साथ संलग्न, म्रधिसूचना सं॰ 176 (261/16/71-माई टी ज), तारीख 8-6-1971 भ्रौर ग्रधिसूचना सं० 277 (फा० 261/16/71-माई टी जे), तारीख 15-9-1971 द्वारा यथा संशोधित, अनुसूची में एतद्द्वारा निम्नलिखित ग्रीर संशोधन करता है, ग्रर्थात :--

> पूना रेंज-1, पूना के सामने, स्तम्भ सं० 2 के नीचे, निम्नलिखित जोड़ा जाएगा :

> 25 धनकर-एवं-दानकर सर्किल पूना । यह ग्रधिसूचना 1-2-1972 से प्रभावी होगी। [सं० 21/फा० सं० 261/3/72-भाई० टी० जे०] सी० वी० गुप्ते, ग्रवर सचिव ।

#### INCOME-TAX

New Delhi, the 29th January, 1972

S.O. 1333.—In exercise of the powers conferred by Sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in this behlaf, the Central Board of Direct Taxes hereby makes the following amendments in the Scherolage appropriate to its Notification No. 12 (F. No. 50/7/ dule appended to its Notification No. 12 (F. No. 50/7/66-ITJ) dated 14th January, 1966 as amended from time to time, namely: --

In the said Schedule against—

- I. 'Q' Range, Calcutta, following shalf be-substituted-
  - (i) Hundi Circle, Calcutta-(A, B, C, D, F, G & H-Ward)

After 'AE' Range, Calcutta, following shall be added-

- I. 'AF' Range, Calcutta-
  - (i) Hundi Circle, Calcutta-(E, I, J & K-Wards).

This Notification shall take effect from the 13t February, 1972.

#### Explanatory Note:

The amondment has become necessary on account of creation of 'AF' Range, Calcutta and consequent re-allocation of the A.A.C's jurisdiction in West Bengal Charge.

(This does not form a part of Notification but is intended to be merely clarificatory).

[No. 25/F. No. 219/6/71-ITJ.]

#### श्रायकर

भई दिन्ली, 29 जनवरी 1972

1333 --- श्रायकर ग्रधिनियम, 1961 एस० भ्रो० 122 की उपधारा 43) की धारा (1) द्वारा प्रदत्त शक्तियों का श्रीर उसको इस निमित्त समर्थ बनाने वाली सभी भ्रन्य शक्तियों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड प्रपनी तारीख 14-1-1966 की ग्रधिसूचना सं० 12 (फा० सं० 50/7/66~ग्राई टी ज) से संलग्त, समय-समय पर यथा संशोधित, ग्रनुसूची में एतदृद्वारा निम्नलिखित संशोधन करता है, ग्रथीत् :----

## उक्त श्रनुसूची में; ---

- 1. 'थ' रेंज, कलकत्ता के सामने, निम्नलिखित प्रति-स्थापित किया जाएगा---
  - (।) हुण्डी सर्किल, कलकत्ता-(क, ख, ग, घ, च, छ ग्रौर ज--वार्ड)

"क ङ" रेंज, कलकत्ता के पश्चात्, निम्नलिखित ओड़ा जाएगा---

- 1. 'क च' रेंज कलकत्ता---
  - (1) हण्डी सर्किन कलकत्ता---(ङ, झ, ङा भ्रौर ट--वार्ड)

यह ग्रिधिसूचना 1-2-72 से प्रभावी होगी। [सं० 25-फा०सं० 279/6/71-माई० टी० जे०]

Range

(1)

Income-tax Circles, Ward and

(2)

Districts

## New Delhi, the 28th Pebruary, 1972

S. O. 1334.—In exercise of the powers conferred by subsection (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and all other powers enabling it in that behalf and in partial supersession, of the previous Notifications in this regard, the Central Board of Direct Taxes, hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in Column 1 of the Sche lule below shall perform their functions in respect of all persons and incomes assessed to Income-tax and Super-tax in the Income-tax Circles. Wands and Districts speci-

and all other powers enal	oling it in that behalf and in partial		
supersession of the previous contral Board of Direct Tar Assistant Commissioners of the Scheluin Column tof the Scheluin respect of all persons and	ous Notifications in this regard. the xes, hereby directs that the Appellate Income-tax of the Ranges specified levelow shall perform their functions tine ones assessed to Income-tax and tax Circles, Wards and Districts speci-	Ratlam Range, Rarlum,	(1) I.T.O., A-Ward, Ratlam. (2) I.T.O., B-Ward, Ratlam. (3) I.T.O., C-Ward, Ratlam. (4) I.T.O., A-Ward, Mandsaur. (5) I.T.O., B-Ward, Mandsaur. (6) I.T.O., Mandsaur.
•	Schedule	A-Range, Jabalpur	. (1) I.T.O., Central Circle, Jabalpur, (2) I.T.O., Special Estate Duty-
Ranges	Income-tax Circles, Wards and Districts		cum-Income-Tax Circle, Jabalpur. (3) I.T.O., E-Ward, Jabalpur.
(1)	(2)		(4) I.T.O., H-Ward, Jabalpur. (5) I.T.O., A-Ward, Satna.
A-Range, Indore	(1) I.T.O., Central Circle, Indore (2) I.T.O., A-Ward, Indore (3) I.T.O., C-Ward, Indore		(6) I.T.O., B-Ward, Satna. (7) I.T.O., C-Ward, Satna. (8) I.T.O., D-Ward, Satna.
	(4) I.T.O., E-Ward, Indore. (5) I.T.O., H-Ward, Indore. (6) I.T.O., P-Ward, Indore. (7) I.T.O., Q-Ward, Indore. (8) I.T.O., Special Estate Duty- cum-Income-tax Circle, Indor. (9) I.T.O., Mhow.	B Cango, Jabalpur	<ul> <li>(1) I.T.O., Special Survey Circels, Jabaipur.</li> <li>(2) I.T.O., A-Ward, Jabaipur.</li> <li>(3) I.T.O., Chhindwara.</li> <li>(4) I.T.O., A-Ward, Chhindwara.</li> <li>(5) I.T.O., B-Ward, Chhindwara.</li> <li>(6) I.T.O., A-Ward, Sagar.</li> </ul>
B-Range, Indore	(1) I.T.O., Special Survey Circle, Indere. (2) I.O.T., Special Investigation Circle, Indere. (3) I.T.O., B-Ward, Indere. (4) I.T.O., D-Ward, Indere. (5) I.T.O., F-Ward, Indere. (6) I.T.O., G-Ward, Indere.	G. K. mgº, Jabalpur	(1) I.T.O., B-Ward, Jabalpur. (2) I.T.O., C-Ward, Jabalpur. (3) I.T.O., D-Ward, Jabalpur. (4) I.T.O., G-Ward, Jabalpur. (5) I.T.O., B-Ward, Sagar. (6) I.T.O., C-Ward, Sagar. (7) I.T.O., D-Ward, Sagar.
	(7) I.T.O., J-Ward, Indore, (8) I.T.O., K-Ward, Indore, (9) I.T.O., L-Ward, Indore, 10) I.T.O., M-Ward, Indore, (11) I.T.O., N-Ward, Indore, (12) I.T.O., R-Ward, Indore, (13) I.T.O., Khargone,	D-R rige, Jabalpur	(1) I.T.O., H-Ward, Jahalpur. (2) I.T.O., J-Ward, Jahalpur. (3) I.T.O., A-Ward, Katni. (4) I.T.O., B-Ward, Karni. (5) I.T.O., C-Ward, Katni. (6) I.T.O., Damoh.
Gwalior Range, Gwalior.	(1) I.T.O., A-Ward, Gwalior. (2) I.T.O., B-Ward, Gwalior. (3) I.T.O., C-Ward, Gwalior. (4) I.T.O., D-Ward, Gwalior. (5) I.T.O., E-Ward, Gwalior. (6) I.T.O. F-Ward, Gwalior. (7) I.T.O., G-Ward, Gwalior. (8) I.T.O., G-Ward, Gwalior.	Raipur Kange, Raipur.	<ul> <li>(1) I.T.O., A-Ward, Raipur.</li> <li>(2) I.T.O., B-Ward, Raipur.</li> <li>(3) I.T.O., C-Ward, Raipur.</li> <li>(4) I.T.O., D-Ward, Raipur.</li> <li>(5) I.T.O., E-Ward, Raipur.</li> <li>(6) I.T.O., Administration and Collections, Raipur.</li> <li>(7) I.T.O., Administration, Raipur.</li> </ul>
Ujjain Range, Ujjain.	(1) I.T.O., A-Waed, Ujjain. (2) I.T.O., B-Watd, Ujjain. (3) I.T.O., C-Ward, Ujjain. (4) I.T.O., D-Ward, Ujjain. (5) I.T.O., E-Ward, Ujjain. (6) I.T.O., F-Ward, Ujjain. (7) I.T.O., Dewas. (8) I.T.O., Dhar.		(8) I.T.O., Collection, Raipur. (9) I.T.O., Assessment I, Raipur (10) I.T.O., Assessment II, Raipur. (11) I.T.O., Assessment III, Raipur. (12) I.T.O., Assessment IV, Raipur. (13) I.T.O., Assessment V, Rai-
A-Range, Bhopai .	(1) I.T.O., A-Ward, Bhopal. (2) I.T.O., B-Ward, Bhopal. (3) I.T.O., C-Ward, Bhopal. (4) I.T.O., Vidisha (5) I.T.O., Betul.		pur. (14) I.T.O., Assessment VI , Raipur (15) I.T.O., Rainandgaon.
B-Range, Blood.	(t) I.T.O., D-Ward, Bhopal. (2) I.T.O., E-Ward, Bhopal. (3) I.T.O., F-Ward, Bhopal. (4) I.T.O., A-Ward, Itarsi. (5) I.T.O., B-Ward, Itarsi. (6) A diftional I.T.O., Khandwa. (7) I.T.O., Khandwa. (8) I.T.O., A-Ward, Khandwa. (9) I.T.O., B-Ward, Khandwa.		(16) I.T.O., A-Ward, Rajnand-gaon. (17) I.T.O., B-Ward, Rajnand-gaon. (18) I.T.O., Bilospur (19) I.T.O., A-Ward, Bilaspur (20) I.T.O., B-Ward, Bilaspur. (21) I.T.O., C-Ward, Bilaspur. (22) I.T.O., A-Ward, Durg. (23) I.T.O., B-Ward, Durg.

रेंज

(1)

ख-रेज इन्दौर

ग्रायकर

इन्दौर ।

म्रायकर सकिल, वार्ड भीर्र

जिले

(2)

(6) भ्रायकर भ्रधिकारी, त-

(7) श्रायकर द्वैश्रधिकारी, थ-

(8) भ्रायकर भ्रधिकारी, विशेष

(9) आयकर भ्रधिकारी, मह।

(1) भ्रायकर भ्रधिकारी, विशेष

(2) ग्रायकर ग्रधिकारी, विशेष अन्वषण सर्किल, इन्दौर ।

(3) भ्रायकर भ्रधिकारी, ख-

(5) श्रायकर अधिकारी, च-

(6) ग्रायकर ग्रधिकारी, छ-

(7) श्रायकर ग्रधिकारी, ञा-

(8) भ्रायकर भ्रधिकारी, ट-

(9) भ्रायकर अधिकःरी, ठ-

वार्ड, इन्दौर ।

वार्ड, इन्दौर ।

सम्पदा-स्ट्क-एवं-

सर्किल, इन्दौर ।

सर्वेक्षण सकिल,

वार्ड, इन्दौर ।

(4) भायकर भधिकारी,

वार्ड, इन्दौर ।

वार्ड, इन्वीर ।

वार्ड, इन्दोर ।

वार्ड, इन्दीर ।

वार्ड, इन्दोर ।

Range	Income-tax Circles, Ward and Districts
(1)	(2)
	(24) I.T.O., C-Ward, Durg (25) I.T.O., Raigarh (26) I.T.O., A-Ward, Raigarh (27) I.T.O., B-Ward, Raigarh (28) I.T.O., Jagdalpur.

Where an Income-tax Circle, Ward or District or part thereof stands transferred by this Notification from one Range to another Range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this Notification before the Appellat Assistant Commissioner of the Range from whom that Incometax Circle, Ward, District or part thereof is transferred, shall, from the date this Notification shall take effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

This Notification shall take effect from 1st March, 1972.

### Explanatory Note

The amendments have become necessary on account of creation of two new ranges and consequent revision of Appellate Assistant Commissioners, jurisdiction in the Commissioner's Charge.

(The above note does not form part of the Notification but is intended to be merely clarificatory).

[No. 37/F. No.261/7/72—ITJ]

## नई विल्ली, 28 फरवरी, 1972

एस० भी० 1334.— श्रायकर श्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों का श्रीर उस निमित्त उसको समर्थ बनाने वाली सभी भ्रन्य शक्तियों का प्रयोग करते हुए श्रीर इस सम्बन्ध में सभी पूर्व श्रधिसूचनाओं को भागतः भ्रतिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्द्वारा निदेश देता है कि नीचे की भनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक भ्रायकर श्रायकत (भ्रपील), उसके स्तम्भ 2 में की तत्स्थानी प्रविष्टि में विनिर्दिष्ट भ्रायकर सिकलों, वार्डो भीर जिलों में भ्रायकर भीर अधिकर के लिए निर्धारित सभी व्यक्तियों भीर भ्रायों के बारे में श्रपने कृत्यों का प्रायान करेंगे।

भीर भाषा के बारे में श्रपन कृत्या का व्राप्त करण। भनुसूची			वा <b>डं, इन्दौ</b> र । (10) श्रायकर श्रधिकारी, ङ-
रेंज	ग्रायकर सर्किल, वार्ड ग्रीर जिले		वार्ड, इन्दौर । (11) ग्रायकर प्रधिकारी, ढ- वार्ड, इन्दौर ।
म-रेंज, इन्दौर .	2 . (1) ग्रायकर ग्रधिकारी, केन्द्रीय सर्किल, इन्दौर । (2) ग्रायकर श्रधिकारी. क-		(12) भ्रायकर अधिकारी, द- वार्डे, इन्दौर । (13) भ्रायकर अधिकारी, खारगांव ।
	वार्ड, इन्दौर । (3) श्रायकर श्रिष्ठकारी, ग- वार्ड, इन्दौर । (4) श्रायकर श्रधिकारी ङ- वार्ड, इन्दौर ।	ग्वालियर रेंज, ग्वालियर	<ol> <li>प्रायकर श्रधिकारी, क- वार्ड, ग्वालियर ।</li> <li>श्रायकर श्रधिकारी, ख- वार्ड, ग्वालियर ।</li> </ol>
	(5) श्रायकर श्रधिकारी, ज- वार्ड, इन्वौर ।		(3) द्यायकर भ्रधिकारी, ग॰ वार्ड, ग्वालियर ।

(1)	(2)	(1)	(2)
বক্সীন ইস, বত্সীন	(4) आयकर प्रधिकारी, ध- वार्ड, ग्वालियर । (5) प्रायकर प्रधिकारी, ३० वार्ड, ग्वालियर । (6) प्रायकर प्रधिकरी, ध- वार्ड, ग्वालियर । प्र्में (7) प्रायकर प्रधिकारी, छ- वार्ड, ग्वालियर । (8) प्रायकर प्रधिकारी, गुणा । (1) प्रायकर प्रधिकारी, गुणा । (1) प्रायकर प्रधिकारी; ख- वार्ड, उज्जैन । (2) प्रायकर प्रधिकारी; ख- वार्ड, उज्जैन । (1) प्रायकर प्रधिकारी, ग- वार्ड, उज्जैन । (4) प्रायकर प्रधिकारी, घ- वार्ड, उज्जैन । (5) प्रायकर प्रधिकारी, ख- वार्ड, उज्जैन । (6) प्रायकर प्रधिकारी, ख- वार्ड, उज्जैन । (6) प्रायकर प्रधिकारी, च- वार्ड, उज्जैन । (7) प्रायकर प्रधिकारी, देवास । (8) प्रायकर प्रधिकारी, देवास । (8) प्रायकर प्रधिकारी, देवास ।	रतलामरेंज, रसलाम क-रेंज जबलपुर (1)	(7) श्रायकर श्रिष्ठकारी, खण्डवा! (8) श्रायकर श्रिष्ठ कारी, क-वार्ड, खण्डवा। (9) श्रायकर श्रिष्ठकारी, ख-वार्ड, खण्डवा! (1) श्रायकर श्रिष्ठकारी, क-वार्ड, रतलाम। (2) श्रायकर श्रिष्ठकारी, ख-वार्ड, रतलाम। (3) श्रायकर श्रिष्ठकारी, ग-वार्ड, रतलाम। (4) श्रायकर श्रिष्ठकारी, क-वार्ड, मन्दसौर। (5) श्रायकर श्रिष्ठकारी, ख-वार्ड, मन्दसौर। (6) श्रायकर श्रिष्ठकारी, ख-वार्ड, मन्दसौर। (7) श्रायकर श्रिष्ठकारी, मन्दसौर। (8) श्रायकर श्रिष्ठकारी, कन्द्रीय सिकल, जबलपुर। (9) श्रायकर श्रिष्ठकारी, विशेष
क-रैंज, भोपाल खरेंज, भोपाल .	(1) श्रायकर श्रिष्ठकरी, क- वार्ड, भोपाल। (2) श्रायकर ग्रुष्ठिकारी, ख- वार्ड, भोपाल। (3) श्रायकर श्रिष्ठकारी, ग- वार्ड, भोपाल। (4) श्रायकर श्रिष्ठकारी, विदिसा (5) श्रायकर श्रिष्ठकारी, वेतुल। (1) श्रायकर श्रिष्ठकारी, ध- वार्ड, भोपाल। (2) श्रायकर श्रिष्ठकारी, ङ- वार्ड, भोपाल।		सम्पदा-गुल्क-एवं श्रायकर सकिल, जबलपुर। (3) श्रायकर श्रधिकारी इन्द्र अबलपुर। (4) श्रायकर श्रधिकारी, च- वार्ड, जबलपुर। (5) श्रायकर श्रधिकारी, क- वार्ड, सतना। (6) श्रायकर श्रधिकारी, ख- वार्ड, सतना। (7) श्रायकर श्रधिकारी, ग- वार्ड, सतना। (8) श्रायकर श्रधिकारी, ग-
	(3) श्रायकर ग्रिष्ठकार, ज-  किं बार्ड, भोपाल।  (4) श्रायकर ग्रिष्ठकारी, क- वार्ड, इटारसी।  (5) ग्रायकर ग्रिष्ठकारी, ज- वार्ड, इटारसी।  (6) ग्रपर ग्रायकर ग्रिष्ठकारी, खण्डवा।	क-रेंज, जबलपुर	वार्डं, सत्तना ।  (1) श्रायकर भ्रधिकारी, विशेष सर्वेक्षण सकिल, जबलपुर ।  (2) भ्रायकर भ्रधिकारी, क- वार्डं, जबलपुर ।  (3) श्रायकर श्रधिकारी, छिन्दवाड़ा ।

(1)	(2)	(1) (2)	
	(4) ग्रायकर ग्रधिकारी, क॰ वार्ड, छिन्दनाड़ा। (5) ग्रायकर ग्रधिकारी, ख॰	(६) भायकर प्रधि सन भौर संग्रहण,	
	वार्डं, छिन्दवाड़ा । (६) ग्रायकर ग्रधिकारी, क⊭ सागर ।	(7) श्रायकर द्या प्रशासन, रायपुर	•
ग-रेंज जबलपुर	(1) भ्रायकर भ्रधिकारी, ख-	़ (8) स्रायकर स्रधिः <b>ह</b> ण, रॉयपुर ।	कारी, संग्र-
	वार्ड, जबलपुर । (2) श्रायकर श्रधिकारी, ग-	(१) ग्रायकर ग्र <b>धि</b> व रण 1, रायपूर ।	हा <b>री,</b> नि <b>र्धा</b> -
	वार्ड, जबलपुर । (3)   म्रायकर म्रधिकारी, घ- वार्ड, जबलपुर ।	(10) म्रायकर मधिव रण 2, रायपुर ।	नारी, नि <b>र्धा</b> -
	(4) म्रायक्षर म्रधिकारी, छ- वार्ड, जबलपुर ।	(11) म्रायकर म्रघिव रण, 3, रायपुर ।	कारी, निर्धा-
	(5) स्नायकर श्रधिकारी, ख- वार्ड, सागर ।	(12) भ्रायकर भ्रधिव रण 4, रायपुर।	हारी, निर् <mark>घ</mark> ा-
	(6) श्रायकर श्रधिकारी, ग- वार्डे, सागर । (7) श्रायकर भ्रधिकारी, घ-	(13) श्रायकर निर्धारण, 5; र	्रमधिकारी, ।यपुर ।
_	वार्ड, सागर ।	(14) ग्रायकर <b>मधि</b> रण 6, रायपुर ।	कारी, नि <b>धाँ-</b>
<b>ध-</b> रेंजः, जबलपुर	(1) म्रायकर म्रधिकारी, ज- वार्ड, जबलपुर ।	(15) श्रायकर राजनन्दगांव ।	<b>म</b> धिकारी
	(2) श्रायकर ग्रधिकारी, ङा- वार्ड, जबलपुर । (3) श्रा.कर श्रधिकारी, क-	(16) ग्रायकर क-वार्ड, राजनदन	
	वार्ड, कटनी । (4)   श्रायकर <mark>प्रधिकारी ख</mark> न	(17) ग्रायकर <b>ख-वार्ब</b> , राजनन्दः	
	घार्ड, कटनी । (5) श्रायकर श्रधिकारी, ग-	(18) द्यायकर बिलासपुर ।्रैं	ग्रधिकारी,
	धार्ड, कटनी । (6) द्यायकर ग्रधिकारी, दमोह ।	(19) श्रायकर क-वा <b>र्ड</b> , बिलासपु	र ।
रायपुर रेज, रायपुर्	(1) श्रायकर श्रधिकारी, क-	(20) श्रायकर ख-वार्ड बिलास् (21) श्रायकर	पुर ।
	्वार्ड, ^ह रायपुर⊣ (2) श्रायकर ग्रधिकारी, ख-	(21) श्रापमार ग-भार्ड, बिलासपुर (22) श्रायकर	[ ]
	वार्ड, रायपुर । (3) श्रायकर मधिकारी, ग-	(22) आयकर क-वार्ड,दुर्ग। (23) ग्रायकर श्रवि	
	वा <b>डं,</b> रायपुर । (४)   भ्रायकर श्रधिका <b>री, घ-</b> वाडं, रायपुर ।	(23) आयकर आव धार्ड, दुर्गे । (24) श्रायकर द्राष्टि	
	(5) ग्रायकर श्रधिकारी, ङ- वार्ड, रायपुर ।	(४४) अत्यस्य आर	4 (1 XI) 4

(1)	(2)		
	(25) श्रायकर श्रिधकारी,		
	रायगढ़।		
	(26) भ्रायकर भ्रधिकारी, क-वार्ड, रायगढ़ ।		
	(27) भ्रायकर भ्रधिकारी,		
	ख-वार्ड, रायगढ़ ।		
	(28) ग्रायकर श्रधिकारी,		
	जगदलपुर ।		

जहां इस प्रधिसूचना द्वारा कोई प्रायकर सिंकल, वार्ड या जिला या उसका कोई मांग एक रेंज से दूसरे रेंज को अन्तरित हो गया हो वहां उस प्रायकर सिंकल, वार्ड या जिले या उसके किसी भाग में किए गए निर्धारणों के परिणामस्वरूप की गई अपीलें, जो इस प्रधिसूचना की तारीख से ठीक पहले उस रेंज के, जिससे वह श्रायकर सिंकल, वार्ड या जिला या उसका कोई भाग अन्तरित कर दिया गया है, सहायक श्रायुक्त (श्रपील) के समक्ष लिम्बत थीं, इस श्रिधसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसको उक्त सिंकल, वार्ड या जिला या उसका कोई भाग अन्तरित कर दिया गया है, सहायक श्रायुक्त (अपील) को श्रन्तरित कर दी जाएंगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

यह ग्रक्षिसूचना 1 मार्च, 1972 से प्रभावी होगी। [सं० 37 (फा० सं० 261/7/72—ग्राई० टी० जी०]

S.O. 1335—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in supersession of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax, of the Ranges specified in column 1 of the Scheeule below shall perform their functions in respect of all persons and incomes assessed to Income-tax or super-tax in the Income-tax Circles, Wards and Districts specified in the Corresponding entry in the column 2 thereof:—

### SCHEDULB

Range	Income Tax Circle, Ward & District (2)
CALICUT	<ol> <li>Income-tax Circle, Cannanore.</li> <li>Income-tax Circle, Calicut.</li> <li>Companies Circle, Calicut.</li> <li>Special Survey Circle, Erankulam (since abelished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circles mentioned above.</li> <li>Estate Duty Cum Income-tax Circle, Calicut.</li> </ol>
ERNAKULAM	. 1. Income-tax Circle, Kottayam. 2. Income-tax Circle, Tirualla.

(2)3. Income-tax Circle, Mattancherry. 4. Income-tax Circle, Erankulam. 5. Companies Circle, Ernakulam. Salaries Circle, Ernakulam.
 Central Circle, Ernakulam. Estate Duty Cum Income-tax Circle, Ernakulam. Special Survey Circle, Ernakulam (since abolished)in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circle, mentioned above. Income-tax Circle,
 Income-tax Circle,
 Trichur.
 Income-tax Circle,
 Alwaye. TRICHUR 4. Special Survey Circle, Ernakulam. (since abolished) in respect of persons who have their principal place of business in or resides within the jurisdiction of the Income-tax Circle mentioned above. Central Circle, Trichur (since abolished). Income-tax Circle, Trivandrum.
 Salaries Circle, Trivandrum.
 Companies Circle, Trivandrum TRIVANDRUM 3. Companies Circle, Trivandrum (since abolished)
4. Incometax Circle, Quilon.
5. Income-tax Circle, Alleppey.
6. Special Survey Circle, Ernakulam.
(since abolished) in respect of persons who have their principal place of business in or reside within the jurisdiction of the Income-tax Circle mentioned above. Circle mentioned above.
7. Special Investigation Circle, Trivandrum (since abolished).

2. Where an Income-tax Circle, Ward or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of the assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the Appellate Assistant Commissioner of Income-tax of Range from that Income-tax Circle, Ward or District or part thereof is transferred shall, from the date this notification shall take effect, be transferred and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

#### 3. This notification shall take effect from 1-3-72.

#### Explanatory Note

This amendment has become necessary consequent on creation of a new Range of A.A.C. of Income-tax in Kerala Charge.

(This does not form part of the notification and is intended to be merely clarificatory).

[No. 39 (F. No. 261/8/72-ITJ]

एस० श्रो० 1335—श्रायकर ग्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों का ग्रीर उस निमित्त उसको समर्थ बनाने वाली सभी ग्रन्य शक्तियों का प्रयोग करते हुए अतर इस सम्बन्ध में सभी पूर्व ग्रधिसूचनाश्रों को ग्रतिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्द्वारा निदेश देता है कि नीचे की श्रनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक श्रायकर ग्रायकर श्रायुक्त (श्रपील), उसके स्पम्भ 2 में की तत्स्थानी श्रविष्ट में विनिद्ध निर्दिष्ट ग्रायकर सिंकलों, वार्षों ग्रीर जिलों में श्रायकर या ग्रधिक

के लिए निर्घारित सभी व्यक्तियों	भौर ग्रायों के बारे में भपने कृत्यों
का पालन करेंगे:	

	ग्रधिसूचना
रेंज	श्रायकर सर्किल, वार्ड ग्रौर जिला
(1)	(2)
कालीकट	<ol> <li>श्रायकर सिंकल, कन्नानूर</li> <li>श्रायकर सिंकल, कालीकट</li> <li>कम्पनी सिंकल, कालीकट</li> <li>विषेष सर्वेक्षण सिंकल, एर्नाकुलम (जो उत्सादिस कर दिया गया है) उन व्यक्तियों की बाबत जिनके कारबार का मुख्य स्थान उपरोक्त श्रायकर सिंकलों की श्रिधकारिता में है या जो. उसके भीतर रहते हैं।</li> <li>सम्पदा-शुरूक-एवं-श्रायकर सिंकल, कालीकट</li> </ol>
एर्नाकुलम	<ol> <li>श्रायकर सिंकल, कोटटायाम</li> <li>श्रायकर सिंकल, तिव्वल्ला</li> <li>श्रायकर सिंकल, मत्तनचेरी</li> <li>श्रायकर सिंकल, एर्नाकुलम</li> <li>कम्पनी सिंकल, एर्नाकुलम</li> <li>वेतन सिंकल, एर्नाकुलम</li> <li>केन्द्रीय सिंकल, एर्नाकुलम</li> <li>सम्तदा-शुल्क-एवं-श्रायकर सिंकल, एर्नाकुलम</li> <li>विशेष सर्वेक्षण सिंकल, एर्नाकुलम (जो उत्सादित कर दिया गया है) उन व्यक्तियों की बाबत जिनके कारबार का मुख्य स्थान उपरोक्त श्रायकर सिंकल की श्रधिकारिता में है या जो उसके भीतर रहते हैं।</li> </ol>
ि चूर	<ol> <li>भ्रायकर सिंकल, पालधाट</li> <li>श्रायकर सिंकल, ब्रिच्र</li> <li>श्रायकर सिंकल, भ्रलवाई</li> <li>विशेष सर्वेक्षण सिंकल एनिकुलम (जो उत्सादिन कर दिया गया है) उन व्यक्तियों की बाबत जिनके कारबार का मुख्य स्थान उपरोक्त भ्रायकर सिंकल की श्रिधकारिता में है या जो उसके भीतर रहते हैं।</li> <li>केन्द्रीय सिंकल, ब्रिच्रूर (जो उत्सादित कर दिया गया है)</li> </ol>
त्रियेन्त्र म	<ol> <li>ग्रायकर सिकल, जिवेन्द्रम</li> <li>वेतन सिकल, जिवेन्द्रम</li> </ol>

1)		(2
		•

- 3. कम्पनी सर्किल, त्रिवेन्द्रम (जो उत्सादित कर दिया गया है)
- 4. ग्रायकर सर्किल, कड़लोन
- 5. ग्रायकर सर्किल, ग्रल्लेप्पी
- विशेष सर्वेक्षण सर्किल, एर्नाकुलम (जो उत्सादित कर दिया गया है) ुउन व्यक्तियों की बाबत जिके कारबार का मुख्यस्थान उपरोक्त ग्रायकर सर्किलों की श्रधिकारिता में है या जो उनके भीतर रहते है
- 7. विशेष स्रन्वेषण सर्किल, क्षिवेन्द्रम (जो उतादित कर दिया गया है)

2. जहां इस अधिसूत्रना द्वारा कोई आयकर सकिल, वार्ड या जिला या उनका कोई भाग एक रेंज से दूसरे रेंज को श्रन्तरित कर दिया गया है वहां उस ग्रायकर सिकल, वार्ड या जिले या उसके भाग में किए गए निर्धारणों के परिगामस्वरुप की भ्रपीलें, जो इस <mark>प्रधिसूचना की तारीख से</mark> ठीक पहले उस रेंज के, जिससे वह ग्रायकर सर्किल, वार्ड या जिला या उसका कोई भाग ग्रन्तरित कर दिया गया है, सहायक ग्रायकर श्रायुक्त (श्रयील) के समक्ष लम्बित थीं, इस भ्रधिसूचना के प्रभावी होने को तारीख से उस **रेंज के, जिसको उ**क्त सिकल, वार्ड या जिला या उमका कोई भाग भन्तरित कर दिया गया है सहायक स्रायक्त (श्रपील) को स्रन्तरित कर दो जाएंगी जो उनके सम्बन्ध में कार्यवाही करेगा ;

## 3. यह अधिसूचना 1-3-72 से प्रभावी होगी।

[सं० 39 (फा० सं० 261/8/72-फ्राई० टी० जे०]

S.O. 1336.—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961), and of all other powers enabling it in this behalf and in supersession of all the previous Notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Ranges specified in Column 1 of the Schedule below shall perform their functions in respect of all persons and incomes assessed to income-tax and Super-tax in the Income-tax Circles, Wards and Districts specified in the corresponding entry in Column 2 thereof:

#### SCHEDULE

Range (r)	Income-tax Circles, Wards & Districts (2)
Central Range-I, Calcutta .	Gentral Circle-I, V, VII, X, XXII, XXIII, XXXII, XXXIX, XXIX, XXVII and Collection-I.
Central Range-II, Calenta .	Central Circle-II, VI, XII, XIX, XXV, XXVIII, XXX, XXXII, XXIV and Collection-II.
Contral Range-III, Calcutta	Central Circle-III, IV, XIV, XVI, XVII, XXI, XXVI, XX, XV, XVIII and Collec-

tion-III,

Central Range-IV, Calcutta. Central Circle-VIII, IX, XIII XXXIII, XI.

Where an Income-tax Circles, Ward or Districts or part thereof stands transferred by this Notification from one Range to another Range appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this Notification before the Appellate Assistant Commissioner of Income-tax of the Range from whom that Income-tax Circle, Ward or District or part thereof is transferred shall, from the date of this Notification shall take effect, be transferred to and dealt with by the Appellate Assistant Commissioner of Range to whom the said Circles, Ward or District or part thereof is transferred.

This Notification shall take effect from 1st March, 1972.

#### Explanatory Note:

The amendments have become] necessary on account of creation of new charge of Appellate Assistant Commissioner known as Appellate Assistant Commissioner, Range-IV, Calcutta, within the charge of the Commissioner of Income-tax (Central) Calcutta.

(The above Note does not form part of the Notification but is intended to be merely clarificatory).

[No. 40/F.No. 261/5/72-IT]

एस० श्रां० 1336 — श्रायकर श्रिधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (।) ब्रारा प्रवत्त शिक्तयों का श्रौर इस निमित्त उसकी समर्थ बनाने वाली सभी श्रन्य शिक्तयों का प्रयोग करते हुये श्रौर इस सम्बन्ध में सभी पूर्व श्रिक्ष सूचनाश्रों को ग्रातिष्ठित करते हुये, केन्द्रीय प्रत्यक्ष कर बोई एतव्द्रारा निदेश देता है कि नीचे की श्रनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक श्रायकर ग्रायुक्त (श्रपील), उसके स्तम्भ 2 में तत्स्थानी प्रविष्टि में विनिर्दिष्ट ग्राय कर सिकलों, वार्डी श्रौर जिलों में श्रायकर ग्रौर ग्रिधिकर के लिए निर्धारित सभी ब्यक्तियों श्रौर ग्रायों के बारे में श्रपने कृत्यों का पालन करेंगे :—

#### ग्रनुसूची

रेंज	ग्राय कर, सर्किल, वार्ड भौर जिले
(1)	(2)
केन्द्रीय रेंज1, कल- कत्ता	केन्द्रीय सर्किल— 1, 5, 7, 10, 22, 23, 31, 29, 27 स्रीर संग्रहण— 1
केन्द्रीय रें ज—2, कल- कत्ता	केन्द्रीय सर्किल—2, 6, 12, 19, 25, 28, 30, 32, 34 भौर संग्रहण —2 ।
केन्द्रीय रेंज—-3, कल- कत्ता	केन्द्रीय सर्किल—3, 4, 14, 16, 17, 21, 26, 20, 15, 18 भौर संग्रहण—3 ।
केन्द्रीय रेंज—- 4, कल- कक्षा ।	केन्द्रीय सर्किल—8, 9, 13, 33, 11 ।

जहां इस श्रिधसूचना द्वारा कोई श्रायकर सर्किल, बार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को श्रन्सरित हो गया हो वहां उस श्रायकर सर्किल, वार्ड या जिले या उसके किसी भाग में किए गए निर्धारणों के परिणामस्वरूप की गई श्रपीलें जो इस श्रिधसूचना की तारीख से ठीक पहले उसी रेंज के, जिससे वह श्रायकर सर्किल; बार्ड या जिला या उसका कोई भाग श्रन्सरित कर विया गया है, सहायक श्रायकर श्रायक्त (श्रपील) के समक्ष लिम्बत थी, इस श्रिधसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसकों उक्त सर्किल, बार्ड या जिला या उसका कोई भाग श्रन्तरित कर विया गया है, सहायक श्रायक्त श्रायकत (श्रपील) को श्रन्तरित कर विया गया है, सहायक श्रायकत (श्रपील) को श्रन्तरित कर विया गया है, सहायक श्रायकत (श्रपील) को श्रन्तरित कर वी जाएंगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

## यह प्रधिसूचना 1 मार्च, 1971 से प्रभावी होगी।

## [स॰ 40/फा॰ सं॰ 26/5/72-म्प्राई टी॰ जे॰]

S. O. 1337.—In exercise of the owers conferred by sub-section(1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, and in supersession of all previous orders, the CentralBoard of Direct Taxes hereby direct to that the Appellate Assistant Commissioners of Income-tax of the Range specified in Column I of the Schedule below, shall perform their functions in respect of all persons and incomes assessed to Income-tax or Super-tax in the Income-tax Circle, Wards and Disticts specified in the corresponding entry in column 2 thereof:

#### SCHEDULE

SCHEDULE		
Range	Income-tax Circles, Wards and pro   Districts.	
(1)	(2)	
Poona Range-I, Poona.	1. D-Ward, Poona 2. Additional D-Ward, Poona. 3. G-Ward, Poona. 4. Additional G-Ward, Poona. 5. K-Ward, Poona. 6. L-Ward. Poona. 6. L-Ward, Poona. 7. M-Ward, Poona. 8. A-Wrd, Sholapur. 10. C-Ward, Sholapur. 11. D-Ward, Sholapur. 12. E-Ward, Sholapur. 13. Collection Circle, Sholapur. 14. I.T.O. Barsi. 15. W. T. Circle, Poona. 16. Special Investigation Circle, Poona. 17. W. T. Cum-G.T. Circle, Poona.	
Poona Range-II, Poona,	1. A-Ward, Poona. 2. Addl. A-Ward, Poona. 3. B-Ward, Poona. 4. C-Ward, Poona. 5. Addl. C-Ward, Poona. 6. E-Ward, Poona. 7. Addl. E-Ward, Poona. 8. F-Ward, Poona. 9. Additional F-Ward, Poona. 10. H-Ward, Poona. 11. J-Ward, Poona. 12. Additional J-Ward, Poona. 13. Company Circle, Poona. 14. Additional Company Crclie, Poona. 15. Central Circle, Poona. 16. Collection Circle-I, Poona.	

(1)	(2)
oona Range-H-Poona—conto	17. Collection Circle-II, Poona. 18. Collection Circle-III, Poona. 19. Collection Circle-IV, Poona. 20. Collection Circle-V, Poona. 21. S.S.C., Poona. 22. Salaries & Refunds, Poora. 23. G.H.Q., Poona. 24. Additional S.S.C., Poona.
A.A.C., Kolhapur Range, Kolhapur.	1. I.T.O., A-Ward, Kalhapur. 2. I.T.O., B-Ward, Kolhapur. 3. I.T.O., C-Ward, Kolhapur. 4. I.T.O., D-Ward, Kolhapur. 5. I.T.O., E-Ward, Kolhapur. 6. I.T.O., F-Ward, Kolhapur. 7. I.T.O., G-Ward, Kolhapur. 8. I.T.O., H-Ward, Kolhapur. 9. Collection Circle, Kolhapur. 10. Collection Circle-I, Kolhapur. 11. Collection Circle-II, Kolhapur. 12. I.T.O., Ratnagir. 13. A-Ward, Satara. 14. B-Ward, Satara. 15. C-Ward, Satara. 16. I.T.O., A-Ward, Sangli.
	17. I.T.O., B-Ward, Sangli. 18. I.T.O., C-Ward, Sangli. 19. I.T.O., D-Ward, Sangli. 20. Collection Circle, Sangli.
A.A.C., Nasik Range, Nasik	2. B-Ward, Nasik, 3. C-Ward, Nasik, 4. D-Ward, Nasik, 5. E-Ward, Nasik, 6. F-Ward, Nasik, 7. Collection Circle, Nasik, 8. Collection Circle-I, Nasik,
	9. Collection Circle-II, Nasik. 10. A-Ward, Malegaon. 11. B-Ward, Malegaon. 12. A-Ward, Dhulia. 13. B-Ward, Dhulia. 14. C-Ward, Dhulia. 15. Collection Circle, Dhulia. 16. A-Ward, Jalgaon. 17. B-Ward, Jalgaon. 18. C-Ward, Jalgaon. 19. D-Ward, Jalgaon.
A.A.C., Thana Range, Thana	1. A-Ward, Thana. 2. Additional A-Ward, Thana 3. B-Ward, Thana 4. C-Ward, Thana 5. D-Ward, Thana. 6. E-Ward, Thana. 7. F-Ward, Thana. 8. G-Ward, Thana. 9. H-Ward, Thana. 10. J-Ward, Thana. 11. K-Ward, Thana. 12. Collection Circle-I, Thana. 13. Collection Circle-II, Thana. 14. Special Survey Circle, Thana. 15. Addl. Special Survey Circle, Thana. 16. Recovery Circle-III, Thana. 17. Palghar Circle, Falghat 18. A-Ward, Panvel. 20. C-Ward, Pnvel. 21. A-Ward, Ahmednagar,

#### Explanatory Note:

This amendment has become necessary for re-allocation of work among the Appellate Assistant Commissioners of Income tax in the Charge.

(The above Note does not form part of the Notification but is intended to be merely clarificatory).

[No. 41/F. No. 261/3/72-ITJ]

एस० श्रो० 1338.—श्रायकर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) हारा प्रवत्त शक्तियों का श्रीर उस निमित्त उसको समर्थ बनाने वाली सभी श्रन्य शक्तियों का श्रीर उस निमित्त उसको समर्थ बनाने वाली सभी श्रन्य शक्तियों का श्रयोग करते हुए, श्रोर सभी पूर्व श्रावेणों को श्रतिष्टित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतदहारा निवेश नेता है कि नीचे की श्रनुसूची के स्तम्भ 1 में विनिद्धिट रेंजों के सहायक श्रायकर श्रायकत श्रायकत (श्रपील), उसके स्तम्भ 2 में की नत्स्थानी प्रशिष्ट में विनिद्धित श्रायकर सिकलों, वार्डी श्रीर जिलों में श्रायकर या श्रिष्ठकार के लिए निर्धारित सभी व्यक्तियों श्रीर श्रायों के बारे में श्रयने कृत्यों का पालन करेंगे :——

## श्रनुसूची

रेंज	ग्रायकर मर्किल <b>, वार्ड ग्रौर जिले</b>
1	2
पूना रेंज-1, पूना	<ol> <li>घवार्ड, पूना</li> <li>ग्रतिरिक्त घ-वार्ड, पूना</li> <li>छवार्ड, पूना</li> <li>ग्रतिरिक्त छवार्ड, पूना</li> <li>ग्रतिरिक्त छवार्ड, पूना</li> <li>टवार्ड, पूना</li> <li>ठ-वार्ड, पूना</li> <li>कवार्ड, पूना</li> <li>कवार्ड, शोलापुर</li> <li>ग-वार्ड, शोलापुर</li> <li>ग-वार्ड, शोलापुर</li> <li>इवार्ड, शोलापुर</li> <li>इवार्ड, शोलापुर</li> <li>अ-वार्ड, शोलापुर</li> <li>अ-वार्ड, शोलापुर</li> <li>अ-वार्ड, शोलापुर</li> <li>उ-वार्ड, शोलापुर</li> <li>उ-वार्ड, शोलापुर</li> <li>उ-वार्ड, शोलापुर</li> <li>उ-वार्ड, शोलापुर</li> <li>क-वार्ड, शोलापुर</li> <li>क-वा</li></ol>
पूना रेज-2, पूा	<ol> <li>क-बार्ड, पूना</li> <li>भ्रतिरिक्त क-वार्ड, पूना</li> <li>ख-वार्ड, पूना</li> <li>ग-वार्ड, पून।</li> <li>श्रतिरिक्त ग-वार्ड, पूना</li> </ol>

1	2	1	2
1	6. ड-वार्ड, पूना 7. ग्रतिरिक्त ह-वार्ड, पूना 8. च-वार्ड, पूना 9. ग्रतिरिक्त च-वार्ड, पूना 10. ज-वार्ड, पूना 11. ठा-वार्ड, पूना 12. ग्रा रिक्त ठा-वार्ड, पूना 13. कम्पनी सर्किल, पूना 14. ग्रतिरिक्त कम्पनी सर्किल, पूना 15. केन्द्रीय सर्किल, पूना 16. संग्रहण सर्किल-1, पूना 17. संग्रहण सर्किल-2, पूना 18. संग्रहण सर्किल-3, पूना 19. संग्रहण सर्किल-4, पूना 20. संग्रहण सर्किल-5, पूना 21. विशेष सर्वेक्षण सर्किल, पूना 22. वेतन ग्रीर वापसी सर्किल, पूना	महायक भ्रायक्त (भ्रपील), नासिक रेंज, नाशिक	17. श्रायकर श्रिष्ठकारी, ख-वार्ड सांगली  18. श्रायकर श्रिष्ठकारी, ग-वार्ड, सांगली  19. श्रायकर श्रिष्ठकारी, ध-वार्ड, सांगली  20. संग्रहण सर्किल, सांगली  1. क-वार्ड, नासिक  2. ख-वार्ड, नासिक  3. ग-वार्ड, नासिक  4. घ-वार्ड, नासिक  5. ज-वार्ड, नासिक  6. च-वार्ड, नासिक  7. संग्रहण सर्किल, नासिक  8. संग्रहण सर्किल, नासिक  9. संग्रहण सर्किल, नासिक  10. क-वार्ड, मालेगांव  11. ख-वार्ड, मालेगांव
सहायक ग्रायृक्त (भ्रपील), कोल्हा- पुर रेंज, कोल्हापुर	24. प्रतिरिक्त विशेष सर्वेक्षण सर्किल, पूना  1. प्रायकर प्रधिकारी, क—वाड, कोल्हापुर  2. प्रायकर प्रधिकारी, ख—वाड, कोल्हापुर  3. प्रायकर प्रधिकारी, ग—वार्ड, कोल्हापुर  4. भ्रायकर प्रधिकारी, घ—वार्ड, कोल्हापुर  5. प्रायकर प्रधिकारी, छ—वार्ड, कोल्हापुर  6. प्रायकर प्रधिकारी, छ—वार्ड, कोल्हापुर  7. प्रायकर प्रधिकारी, घ—वार्ड, कोल्हापुर  7. प्रायकर प्रधिकारी, छ—वार्ड, कोल्हापुर  8. प्रायकर प्रधिकारी, छ—वार्ड, कोल्हापुर  8. प्रायकर प्रधिकारी, ष्र—वार्ड, कोल्हापुर  7. प्रायकर प्रधिकारी, ष्र—वार्ड, कोल्हापुर	सहायक श्रायुकत (ग्रपील), थाना रेंज, थाना	11. ख—वार्ड, मालगाय 12. क—तार्ड, धुलिया 13 ख—वार्ड, धुलिया 14. ग—वार्ड, धुलिया 15. सग्रहण सर्किल, धुलिया 16. क—वार्ड, जलगांव 18. ग—वार्ड, जलगांव 19. घ—वार्ड, जलगांव 1. क—वार्ड, जलगांव 1. क—वार्ड, जलगांव 1. क—वार्ड, थाना 2. श्रतिरिक्त क—वार्ड, थाना 3. ख—वार्ड, थाना 4. ग—वार्ड, थाना 5. घ—वार्ड, थाना 6. ड—वार्ड, थाना 7. च—वार्ड, थाना 8 छ—वार्ड, थाना 9. ज—वार्ड थाना 10. ज—वार्ड थाना
	<ul> <li>काल्हापुर</li> <li>9. संग्रहण सिंकल, कोल्हापुर</li> <li>10. संग्रहण सिंकल-1, कोल्हापुर</li> <li>11. संग्रहण सिंकल-2, कोल्हापुर</li> <li>12. श्रायकर ग्रिधकारी, रस्नागिरि</li> <li>13. क-वार्ड, मतारा</li> <li>14. ख-वार्ड, सतारा</li> <li>15. ग-वार्ड, सतारा</li> <li>16. श्रायकर श्रिधकारी, क-वार्ड, संगली</li> </ul>		<ul> <li>10. ज=वाड, जाना</li> <li>11. ट-वार्ड, थाना</li> <li>12. संग्रहण सिकल-1, थाना</li> <li>13. संग्रहण सिकल-2, थाना</li> <li>14 विशेष गर्वेक्षण सिकल, थाना</li> <li>15. प्रतिरिका विशेष सर्वेक्षण सिकल, थाना</li> <li>16. वसूली सिकल-3, थाना</li> <li>17. पालघर, सिकल पालघर</li> <li>18. क-वार्ड, पनवेल</li> </ul>

1

19. ख-वार्ड, पनवल

20. ग-वार्ड, पनवल

21. क-वार्ड, ग्रहमदनगर

2

22. ख-भार्ड, ग्रहमदनगर

23. ग-वार्ड, श्रहमदनगर

## यह प्रष्ठिसूचना 1 मार्च, 1972 से प्रभावी होगी।

[सं० 41 (फा॰ मं॰ 261/3/72-आई० टी॰जे॰]

New Delhi, the 1st March, 1972

S.O 1338.-In exercise of the powers conferred by Subsection (1) of Section 122 of the Income -tax Act, 1961 (43 of 1961) and of all other powers enabling it in this behalf and in partial modification of Board's Order No. 193 /(F. No. 261/15/70-ITJ) dated 3-12-1970 and 234/(F.No. 261/15/71-ITJ) dated 28-7-71, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioner of Income-tax of the Ranges specified in column I of the schedule below, shall perform the functions in respect of all persons and incomes assessed to Incometax or Super-tax in the Income-tax Circles/Wards and Districts pecified in the corresponding entry in column 2 thereof :-

#### SCHEDULE

Range	Income-tax Circle	Wards & Districts
B -Range, Baroda.	1. Circle I, Wards: 2. Circle II, Wards: 3. Petlad Circle 4. Broach Circle 5. Nadlad Circle 6. Anand Circle	B,C, D,E, & F, Baroda D, E, F, G, H &I, Baroda

This notification shall take effect from 1-3-72.

#### Explanatory Note:

The amendment has become necessary on account of creation of one new circle at Anand in the Commissioner's charge,

(The above note does not form part of the notification but is intended to be merely clarificatory)

[No. 42/F, No. 261/4/72-ITJ]

## नई दिञ्ली, 1 मार्च, 1972

एस० भ्रो० 1338. - श्राय कर श्रधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों का और इस निमित्त उसको समर्थ बनाने वाली सभी प्रन्य शक्तियों का प्रयोग करते हुये भौर बोर्ड के श्रादेश संव 193: (फाव मंव ि 261/19/70-प्राई टी जे) तारीख 3-12-1970 **प्रॉ**र 234: [(फा॰ सं॰ 261/15/71-म्नाई टी जे) तारीख⁷³28-7-71 को भागत: उपान्तरित करते हुये, केन्द्रीय प्रयक्ष कर बोर्ड एतद्वारा निदेश देता है कि नीचे की श्रनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंजों के सहायक ग्रायकर ग्रायुक्त (ग्रपील), उसके स्तम्भ 2 में की तत्स्थानी प्रविष्टि में विनिर्दिष्ट ग्रायकर सर्किलों, वाडों भौर

जिलों में प्राय कर या ध्रधिकर के लिए निर्धारित सभी व्यक्तिओं भीर भायों के बारे में भ्रपने कस्यों का पालन करेंगे :---

## मन्सुची

रेंज	भ्रायकर सकिल	वार्ड ग्रौर जिले
ख-रेंज, बड़ौदा	1. सर्लिकल-1	ख, ग, घ, ङ ग्रीर च वार्ड, बड़ौदा।
	2. सकिल-2,	ष, इ., च, छ, ज ग्रीर झ वार्ड, बड़ीवा।
	3. पेटलाद सर्किल	
	4. भड़ींच सकिल।	
	5. नादियाद सर्किल ।	
	<ol> <li>ग्रानम्य सर्किल ।</li> </ol>	

## यह अधिसूचना 1-3-72 से प्रभावी होगी।

[सं 42/फा रं 261/4/72-प्राई टी जे ]

#### New Delhi, the 2nd March, 1972

8. O. 1339.—In exercise of the powers conferred by sub-section (1) of section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, the Central and of all other powers enabling it in that behalf, the Central Board of Direct Taxes hereby makes the following emendments in the Schedule appended to its notification No. 110 /(P. No. 261/8/71-ITJ) dated the 5th April, 1971 as amended from time to time, namely :-

In the said Schedule for the entries :--

"A-Range, Jodhpur,

A.C and D-Wards, Jodhpur.
 Companies Circle, Jodhpur.
 Special Survey Circle, Jodhpur.
 Income-tax Wards and Circles, Pali,

5. Income-tax Wards and Circles at Jalore.

- B-Range, Jodhpur. . 1. Income-tax Wards and Circles with Headquarters at Jodhpur other than those allotted to A-Range, Jodhpur. Income-tax Wards and Circles,
  - 2. Income-tax Nagaur.
  - Income-tax Wards and Circles Barmer.

The Following shall be substituted:

"Jodhpur Range, Jodhpur.

- 1. Income-tax Wards and Circles with
- Headquarters at Jodhpur.
  2. Income-tax Wards and Circles Pali.
- 3. Income-tax Wards and Circles at Jalore,
- 4. Income-tax Wards and Circles Nagaur.
- 5, Income-tax Wards and Circles
  Barmer.

This notification shall take effect from 2-3-72.

This amendment has become necessary on account of the amalgamation of the two ranges 'A' and 'B' at Jodhpur in the Commissioner's charge.

(The above note does not form part of the Notification but is intended to be merely clarificatory).

[No. 44/ F. No. 261/10/72-ITJ]

## नई दिल्ली, 2 मार्च, 1972

एम० भ्रो० 1339. भ्राय कर अधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शक्तियों का भौर इस निमित्त उसकी समर्थ ाना ने वाली सभी ग्रन्य शक्तियों का प्रयोग करते हुये, केन्द्रीय प्रत्यक्ष कर बोर्ड ग्रपनी तारीख 5 श्रप्रैल, 1971 की प्रधिसूचना सं० 110 (फा० सं० 261/8/71:म्राई० टी० जे०) के साथ संलग्न समय-समय पर यथा संशोधित अनुसूची में एतद्द्वारा निम्नलिखित संशोधन करता है, अर्थात :--

## उक्त ग्रनसूची में.—

"क—रेंज, जोधपूर

- 1. क, ग श्रौर घ वार्ड, जोधपुर।
- 2. श्रम्पनी सर्किल, जोधपुर।
- 3. विकोष सर्वेक्षण सकिल, जोधपूर ।
- 4. 🐲 कर वार्ड ग्रीर सर्किल, पाकी, भौर
- 5. ग्राय कर वार्ड ग्रौर सर्किल, जालीर ।

ख---रेंज, जोधपुर

- 1. क-र्रेज, जोधपूर को प्रावंटित ग्राय कर वाड़ी श्रीर सर्किलों से भिन्न भ्राय कर वार्ड ग्रौर सलिकल जोधपूर में जिनके मुख्यालय
- 2. भाय कर वार्ड और सर्किल, नागौर ।
- ग्राय कर वार्ड ग्रीर सकिल, बाडमेर।"

प्रविष्टियों के स्थान पर, निम्नलिखित प्रतिस्थापित की जायेंगी :---

"जोधपूर रेज, जोधपूर

- 1. ग्राय कर वार्ड ग्रीर सर्किल जिनके मख्यालय जोधपुर में हैं।
- 2. ग्राय कर वार्ड ग्रौर सिंकल,
- 3. भाय कर वार्ड, ग्रौर सर्किल, जालौर ।
- 4. धाय कर वाडे और सकिल. नागौर ।
- ग्राय कर वार्ड भीर सिकल, बाइमेर।"

यह श्रधिसूचना 2-3-72 से प्रभावी होगी।

## [सं 44(फा सं 261/10/72-म्बाई टी जे )]

S.O.1340—In exercise of the powers conferred by Sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in super-Board of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioner of Income-tax of the Range, specified in Column 1 of the Schedule below shall perform their functions in respect of all persons and income assessed to income-tax or super-tax in the Income-tax Wards, Circles and Districts specified in the corresponding entry in Column 2 thereof :-

#### SCHEDULE

Range with Head Quarters.

Income-tax circles, Wards & Districts.

- I. Gauhati Range I . I. A-Ward, Addl. A-Ward, D-Ward, E-Ward & Special Ward of Gauhati Circle.
- 2. Gauhati Range II 1. All wards of Gauhati Circle excluding those alloted to Gauhati Range L.
  - 2. Nalbari Circle. 3. Agartala Circle.
- 3. Shillong Range
- Shillong Circle, Shillong.
   Salary Circle, Shillong.
   Special Circle, Shillong.
   Nowgong Circle,
   Silchar Circle.

- Karimgani Circle.
   Manipur Circle, Imphal.
- 4. Jorhat Range
- Jorhat Circle.
   Dimapur Circle.
   Golaghat Circle.
- 5. Tezpur Range
- Tezpur Circle.
   Dhubri Circle.
- 6. Dibrugarh Range-I1. Digboi Circle.2. A-Ward, Dibrugarh Circle.
- 7. Dibrugarh Range II 1. B-Ward, C-Ward of Dibraugarh Circle.
  - 2. Company Circle, Dibrugarh.
- 8. Dibrugarh Range III 1. All Wards of Dibrugarh Circle excluding those allotted to Dibrugarh Range-I and Dibrugarh Range-II.
  - 2. Salary Circle, Dibrugarh,

  - 3. Central Circle, Dibrugarh.
    4. E.D.-cum-I.T. Circle Dibrugarh.
  - 5. Sibsagar Circle.
- 9. Tinsukia Range. 1. Tinsukia Circle.

Where an Income-tax Circle, Ward, or District or part thereof stands transferred by this notification from one Range to another Range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of the Range from whom that Income-tax Circle, Ward or District or part thereof is transferred shall, from the date this notification takes effect, be transferred to and dealt with by the Appellate Assistant Commissioner of the Range to whom the said Circle, Ward or District or part thereof is transferred.

This notification shall take effect from 2-3-72.

#### Explanatory Note

The amendments have become, necessary on account of reallocation of Appellate Assistant Commissioner's jurisdiction and creation of Range III at Dibrugarh and Range at Tinsukia in Commissioner's Charge.

(The above note does not form a part of the notification, but is intended to be merely clarification).

[No. 45 (F. No. 261/11/72-ITJ)]

एस० श्रो० 1340—श्रायकर श्रिधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रवस्त शिक्तयों का प्रयोग श्रीर उस निमिस उसको समर्थ बनाने वाली सभी श्रन्य शिक्तयों का प्रयोग करते हुए इस सम्बन्ध में धभी पूर्व श्रिधसूचनाओं को श्रितिष्ठित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एसद्द्वारा निवेश वेता है कि नीचे की धनुसूची के स्तम्भ 1 में विनिर्दिष्ट रेंज के सहायक धायकर श्रायुक्त (श्रिपील), उसके स्तम्भ 2 में की तत्स्थानी प्रविष्टि में विनिर्दिष्ट श्रायकर वाडों, सिकलों श्रीर जिलों में श्रायकर या श्रिधकर के लिए निर्धारित सभी व्यक्तियों श्रीर धायकर के बारे में श्रपने क्रत्यों का पालन करेगा—

करेगा-— मनुसूची		
धोर	रेंज उसके मुख्यालय	ध्राकर सर्किल, वार्ड धौर जिले
1	गौहाटी रेंज-1	गौहाटी सिकल के क-वार्ड, ग्रतिरिक्त क-वार्ड घ-वार्ड, ड-वार्ड ग्रौर विशेष वार्ड
2	गौहाटीरेंज-2	गौहाटी सर्किल के सभी वार्ड जिनके अन्तर्गत रेंज 1 को श्रावंटित वार्ड नहीं है।
		<ol> <li>नलबाड़ी सिंकल</li> <li>भ्रगरतला सिंकल</li> </ol>
3	मिलांग रें <b>ज</b> ़	<ul> <li>शिलांग सिंकल, शिलांग</li> <li>वेतन सिंकल, शिलांन</li> <li>विशेष सिंकल, शिलांग</li> <li>नवगांग सिंकल</li> <li>सिलचर सिंकल</li> <li>करीमगंज सिंकल</li> <li>मणिपुर सिंकल, इम्फाल</li> </ul>
4	जोस्हाट रेंज 🖟	<ol> <li>जोरहाट सिंकल</li> <li>वीमापुर सिंकल</li> <li>गोलाघाट सिंकल</li> </ol>
5	तेजपुररेंज	<ol> <li>तेजपुर संकिल</li> <li>धुबरी संकिल</li> </ol>
6	हिस्रूगढ़ रेंज 1	1 डिगबोई सिनिल्ं 2 क—थार्ड; डिन्नुगढ़ सिनिल
7	डिब्र्गकरेंज−2े	<ol> <li>ख-वार्ड, ग-वार्ड, डिब्रुगढ़ सकिल</li> <li>कम्पनी सिंकल डिब्रुगढ़ ]</li> </ol>

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2

## 8 डिब्रूगढ़रेंज-3 1 डिब्रूगढ़ सर्किल के सभी थाउँ जिनके अन्तर्गत डिब्रूगढ़ रेंज--1 और डिब्रूगढ़रेंज--2 को आवंदित वार्ड नहीं है । 2 वेतन सर्किल, डिब्रूगढ़ 3 केन्द्रीय सर्किल, डिब्रूगढ़ 4 सम्पदा-शुल्क एवं आयकर सर्किल डिब्रूगढ़ 5 शिवसागर सर्किल

तिनसुकिया रेंज

1

। तिनसुकिया सर्किल

जहां इस ष्रिध्सूचना द्वारा कोई श्रायकर सिंकल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को श्रन्तरित हो गया हो वहां उस भायकर सिंकल, वार्ड या जिले या उसके किसी भाग में किए गए निर्धारणों के रिणामस्वरूप की गई अपीलें, जो इस श्रिध्सूचना की सारीख से ठीक पहले उस रेंज के, जिससे वह श्रायकर पर्किल, वार्ड या जिला या उसका कोई भाग श्रन्तरित कर दिया गया है सहा-यक भायुक्त (अपील) के समक्ष लिम्बत थीं, इस श्रिध्सूचना के प्रभावी होने की तारीख से उस ज के जिसको उक्त सिंकल, वार्ड या जिला या उसका कोई भाग भन्तरित कर दिया गया है, सहायक श्रायुक्त (अपील) को भ्रन्तरित कर दी जाएंगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

यह अधिसूचना 2/3/72 से प्रभावी होगी।

[सं॰ 45(फा॰सं॰ 216/11/72-म्राई॰ टी॰ जे॰]

New Delhi, the 3rd March, 1972

S. O. 1341—In exercise of the powers conferred by sub-section (1) of Section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf, the Central Board of Direct Taxes hereby makes the following amendments in the Schedule appended to its Notifications No. 111 (F. No. 261/2/70-1TJ) dated the 22nd June, 1970, as amended from time to time, namely:—

I. In the said Schedule against B-Range, Madras, C-Range Madras, D-Range, Madras, F-Range, Madras and Range I, Coimbatore, under columns 1 and 2, the following shall be respectively substituted, namely:—

B-Range, Madras.

1. Special Investigation Circle 'A'
Madras.

2. Special Investigation Circle 'B'
Madras.

3. Central Circle I to X, Madras.

C-Range, Madras. D-Range, Madras. Company Circle, I, Madras (all I. Section) City Circle V, Madras 2. Kancheepuram Circle (all Sec-

3. Cuddulore Circle (all Sections).
4. Pondicherry Circle (all Sections).
5. Tambaram Circle (all Sections).

छ-रेंज, मद्रास

†-Range, Madras.	<ol> <li>Central Circles XI to XVII, Madras.</li> <li>Special Investigation Circles I and II, Madras.</li> </ol>
Range-I, Coimbatore.	<ol> <li>Coimbatore Circle.</li> <li>Special Survey Circle, Coimbatore.</li> <li>Company Circles I(all Sections), II and V. Coimbatore.</li> <li>Ootacamund Circle (all Sections).</li> <li>Estate Duty-cum-Income-tax Circle, Coimbatore.</li> <li>Excess Profits Tax Circles, Coimbatore and Erode.</li> </ol>
II. In the said Sche	edule, the following new Ranges are entries under Columns 1 and 2.
G-Range, Madras.	<ol> <li>Hundi Circles I and II, Madras.</li> <li>Special Investigation Circle, Coimbatore.</li> <li>Central Circles I and II, Coimbatore.</li> </ol>
H-Range, Madras.	<ol> <li>City Circle IV, Madras.</li> <li>Circle I, Coimbatore.</li> <li>City Circle I(all Sections), Coimbatore.</li> </ol>
I-Range, Madras.	<ol> <li>City Circle III, Madras.</li> <li>Kumbakonam Circle (all Sections).</li> </ol>
This notification shall	take effect from 3-3.72.

This notification shall take effect from 3-3.72.

#### Explanatory Note

This amendment has beecome necessary on account of creation of three new Appellate Assistant Commissioners' Ranges known as G-Range, H-Range, and I-Range with headquarters at Madras and consequential re-organisation of the Appellate Assistant Commissioners' Range.

(The above note does not form a part of the notification but is intended to be merely clarificatory).

No. 47.(F. No. 261/6/72-ITJ)

## नई दिल्ली, 3 मार्च 1972

एस० ग्री० 1341.—श्रायकर श्रिधिनियम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त गिक्तयों का श्रीर उम निमित्त उसको समर्थ बनाने वाली सभी श्रन्य गिक्तयों का प्रयोग करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड प्रपनी श्रिधसूचना सं० 111 (फा० सं० 261/2/70- धा० टी० जे०) तारीख 22 जून, 1970 में संलग्न, समय-समय पर यथा मंशोधित श्रनुसूची में एतद् द्वारा निम्नलिखित संशोधन करता है, श्रर्थात् :—

 उक्त ग्रनुसूची में, ख-रेंज, मद्रास, ग-रेंज, मद्रास, घ-रेंज, मद्रास च-रेंज, मद्रास ग्रीर रेज-1, कोयम्बट्र के सामने स्तम्भ 1 ग्रीर2 के नीचे, क्रमशः निम्नलिखित प्रसिस्थापित किया जाएगा :---

किया जाएगा :~	
ख⊸रेंज, मद्रास	<ol> <li>विशेष भ्रन्वेषण सिंकल 'क', मद्रास ।</li> <li>विशेष भ्रन्वेषण सिंकल 'ख', मद्रास ।</li> </ol>
	3- केन्द्रीय सर्किल 1 से 10, मद्रास ।
ग⊷रेंज, मद्रास	कम्पनी सर्किल-1, मद्रास (सभी ग्रनुभाग)
घ–रेंज, मद्रास	1- नगर सकिल-5, मद्रास
	2- कांचीपुरम सर्किल (सभी ग्रनुभाग)
	<ul><li>3- कुड्डालोर सर्किल (सभी अनुभाग)</li></ul>
	4- पांडिचेरी सर्किल (सभी भ्रनुभाग)
	5- ताम्बर्म गर्किल (सभी प्रतभाग)

व-रेंज, मद्रास

1- केन्द्रीय सर्किल 11 से 17, मद्रास

2- विशेष भ्रन्वेषण सर्किल 1 भौर 2,
मद्रास

रेंज-1, कोयम्बटूर

1- कोयम्बटूर सर्किल

2- विशेष सर्वेक्षण सर्किल , कोयम्बटूर

3- कम्पनी सर्किल- 1 (सभी भ्रनुभाग),
2 भौर 5, कोयम्बटूर

4- उटकमण्ड सर्किल (सभी भ्रनुभाग)

5- सम्पद्दा-गुल्क-एवं-श्रायकर सर्किल,
कोयम्बटूर

6- श्रतिलाभकर सर्किल, कोयम्बटूर भौर
एरोडे

ii उक्त श्रनुसूची में, तत्स्थानी प्रविष्टियों के साथ स्तम्भ 1 श्रीर 2 के नीचे, निम्नलिखित नईरेंज जोडी गई हैं।

1-,ण्डी सर्किल 1 श्रीर2, मद्रास

2- विशेष श्रन्वेषण सकिल, कोयम्बटूर
3- केन्द्रीय सकिल 1 श्रौर 2, कोयम्बटूर
ज-रेंज, मद्रास
1- नगर सिंकल 4, मद्रास
2- सिंकल-1, कोयम्बटूर
3- नगर सिंकल -1 (सभी श्रनुभाग),
कोयम्बट्र

झ-रेंज, मद्रास 1- नगर सर्किल 3, मद्रास

2- कु स्वाकोणम सर्वितल (सभी भ्रनुभाग)

यह श्रधिसूचना 3-3-72 से प्रभावी होगी।

[सं० 47(फा० सं० 261/6/72-ग्राई० टी० जे०)]

#### New Delhi, the 6th March, 1972

S. O. 1342—In exercise of the powers conferred by sub-section (1) of section 122 of the Income-tax Act, 1961 (43 of 1961) and of all other powers enabling it in that behalf and in suppression of all previous notifications in this regard, the Central Board of Direct Taxes hereby directs that the Appellate Assistant Commissioners of Income-tax of the Range specified in column 2 of the Schedule below sell perform their functions in respect of all persons and incomes assessed to income-tax or super-tax in the income-tax Circles, Wards and Districts, specified in the corresponding entry in column 3 thereof:—

#### Scurput

S. No.	Ranges	Income-tax Circles, Wards and Districts
ī 	2	3
Y.	Range-I, Lucknow.	<ol> <li>Circle-II, Lucknow which existed upto 31-5-68 and from 1-8-68 to 1-6-69 and thereafter.</li> <li>Special Circle, Lucknow.</li> <li>B-Ward, Circle-I, Lucknow.</li> <li>Company Circle, Lucknow.</li> <li>Salary Circle, Lucknow.</li> <li>Admn. Circle-I, Lucknow.</li> <li>Collection, Circle-I, Lucknow.</li> </ol>
2.	Range-II, Lucknow.	<ol> <li>Circle-I, Lucknow excluding:—         <ul> <li>(i) B-Ward, Circle-I, Lucknow.</li> <li>(ii) F-Ward, Circle, -I, Lucknow.</li> </ul> </li> </ol>

	~ T	
==		(iii) Admn. Circle-I, Lucknow (iv) Collection, Circle-I, Luc- now. 2. Estate-duty-cum-I. T. Circle Lucknow.
3.	Range-I, Varanasi.	<ol> <li>C-Ward, Varanasi.</li> <li>E-Ward, Varanasi.</li> <li>F-Ward, Varanasi.</li> <li>Special Gircle, Varanasi.</li> <li>Jaunpur.</li> <li>Azamgarh.</li> <li>Hardoi.</li> </ol>
4.	Range-II, Varanasi.	<ol> <li>Varanasi Circle excluding :—         <ul> <li>(i) C-Ward, Varanasi.</li> <li>(ii) E-Ward, Varanasi.</li> <li>(iii) F-Ward, Varanasi.</li> </ul> </li> <li>Special Survey Circle, Varanasi.</li> <li>Project Circle, Varanasi.</li> <li>Ballia.</li> <li>Najibabad.</li> </ol>
5.	Range-I, Allahabad.	<ol> <li>Allahabad Circle excluding:—         <ul> <li>(i) B-Ward, Allahabad.</li> <li>(ii) F-Ward, Allahabad.</li> </ul> </li> <li>Salary Circle, Allahabad.</li> <li>Bstate-duty-cum-I. T. Circle, Allahabad.</li> <li>Mirzapur.</li> <li>Bulandshahr.</li> </ol>
6.	Range-N, Allahabad.	1. B-Ward, Allahabad. 2. F-Ward, Allahabad. 3. F-Ward, Circle-I, Lucknow
7.	Gorakhpur.	<ol> <li>Gorakhpur.</li> <li>Basti.</li> <li>Gonda.</li> <li>Bahraich.</li> <li>Faizabad.</li> <li>Shahjanpur.</li> </ol>
8.	Range-I, Bareilly.	I. Bareilly Circle excluding:— (i) B-Ward, Bareilly. (ii) D-Ward, Bareilly. (iii) F-Ward, Bareilly. 2. Nainital. 3. Haldwani. 4. Almora.
9.	Range-III, Bareilly.	1. D-Ward, Bareilly. 2. F-Ward, Bareilly. 3. Lakhimpur—Kheri. 4. Sitapur.
10	. Range-II, Bareilly.	<ol> <li>B-Ward, Bareilly.</li> <li>Pilighat.</li> <li>Budaun.</li> </ol>
11	. Range-I, Moradabad	
12	, Range-II, Moradabad	1 I. B-Ward, Moradabad. 2. D-Ward, Moradabad. 3. E-Ward, Moradabad. 4. Rampur. 5. Kashipur. 6. Chandausi.
	Where an Income - t	ay Circle Ward or District and

Where an Income - tax Circle, Ward or District or part thereof stands transferred by this notification from one range to another range, appeals arising out of assessments made in that Income-tax Circle, Ward or District or part thereof and pending immediately before the date of this notification before the Appellate Assistant Commissioner of the range from whom that Income-tax Circle, Ward or district or part thereof is transferred shall, from the date this notification takes-effect be transferred to and dealt with by the Appellate Assistant Commissioner of the range to whom the said circle ward or district or part therefits transferred.

This notification shall take effect from 6-3-72.

#### Explanatory Note

The amendments eve become necessary to provide sufficient work to AACs at Varanasi, Allahabad and Gorak hpur and load to maeke cosequential adjustments in the jurisdiction of other AACs.

(This note does not form part of the notification but is intended to be merely clarificatory).

[No 54/F. No. 261/1/72-ITJ] M. S. MORAY, Under Secy

नई दिल्ली, 6 मार्च, 1972

एस० श्रो० 1342. — श्रायकर श्रिधिनयम, 1961 (1961 का 43) की धारा 122 की उपधारा (1) द्वारा प्रदत्त शिक्तयों का श्रौर उस निमित्त उसको समर्थ बनाने वाली सभी अन्य शिक्तयों का प्रयोग करते हुए और इस सम्बन्ध में सभी पूर्व श्रिधसूचनाओं को श्रितिष्ठत करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्द्वारा निदेश देता है कि नीचे की अनुसूची के स्तम्भ 2 में विनिर्दिष्ट रेंजों के सहायक श्रायकर श्रायुक्त (श्रिपील) उसके स्तम्भ 3 में की तत्स्थानी में प्रविष्टि में विनिर्दिष्ट श्रायकर सिकल वडी श्रौर जिलों में श्रायकर या श्रिधकार के लिए निर्धारित सभी व्यक्तियों और श्रायों के बारे में श्रपने कृत्यों का पालन करेंगे:—

पालन १	neu .—	
邪0	रेंज	म्रायकर सर्किल, वार्ड ग्रौर जिले
1	2	3
1. रेंज	—1, ल <b>ब</b> नऊ	1 सिंकल-2, लखनऊ जो 31-5-68
		तक ग्रीर 1-8-68 से 1-6-69
		तक भौर उसके पश्चात विद्यमान
		था।
		2 🕪 प सर्किल, लखनऊ
		3 🖛 गर्डे, सर्किल-1, लखनऊ
		4 कक्नी सर्किल, लखनऊ
		5 <b>वेतन</b> सकिल, लखनऊ
		6 प्रशासन सर्किल-1, लखनऊ
		7 संग्रहण, सर्किल-1, लखनऊ
2 रेंज-	-2, लखनऊ	1 सर्किल-1, लखनऊ, जिसके
		ग्रन्तर्गंत निम्नलिखित नहीं हैं :
		(i) ख-वार्ड, सिंकल-1, लखनऊ
		(ii) च–वार्ड, सर्किल–1,
		लखनऊ
		(iii) प्रशासन सर्किल-1, लखनऊ
		(iV) संग्रहण, सकिल-1, लखनऊ
		2 सम्पदा-शुल्क-एवं-ग्रायकर सर्किल
		लखनऊ
3. रेंज	ı−ı, वाराणसी	1 ग–वार्ड वाराणसी
	•	2 ड०-वार्ड, वाराणसी
		3 च-वार्डं, वाराणसी

4 विशेष सर्किल, वाराणसी

5 जौनपुर

7 हरदोई

6 भ्राजमगढ

1 💘	2	3
<b>4</b> . रेंज-	−2, वाराणसी	<ul> <li>1 वाराणसी सिकल जिसके अन्तर्गत निम्नलिखित नहीं है:— <ul> <li>(i) ग-वार्ड, वाराणसी</li> <li>(ii) ड-वार्ड, वाराणसी</li> <ul> <li>(iii) च-वार्ड, वाराणसी</li> </ul> </ul></li> <li>2 विशेष वर्वेक्षण सिकल, वाराणसी</li> <li>3 परियोजना सिकल, वाराणसी</li> <li>4 विलया</li> <li>5 नजीबाबाद</li> </ul>
5. रेंज-	-1, इलाहाबाद	<ol> <li>इलाहाबाद सर्किल जिसके घन्तार्गत         <ul> <li>निम्नलिखित नहीं हैं :—</li> <li>(i) ख—वार्ड, इलाहाबाद</li> <li>(ii) च—वार्ड, इलाहाबाद</li> </ul> </li> <li>वेतन सर्किल, इलाहबाद</li> <li>सम्पदा—सुक एवं ग्रायकर सर्किल, इलाहाबाद</li> <li>मिर्जापुर</li> <li>बुलन्दशहर</li> </ol>
6. रेंज-	-2, इलाहाबाद	1 ख-वार्ड, इलाहाबाद 2 च-वार्ड, इलाहाबाद 3 च-वार्ड, सिंभल-1, लखनऊ
7. ग्रोरड	<b>1</b> पुर	<ol> <li>ग्रोरखपुर</li> <li>बस्ती</li> <li>गोंडा</li> <li>बहराइच</li> <li>फैजाबाद</li> <li>शाहजहांपुर</li> </ol>
8. रेंज-	1, बरेली	<ul> <li>1 बरेली सिंकल, जिसके भन्तर्गत निम्निलिखित नहीं है : (i) ख-वार्ड, बरेली (ii) घ-वार्ड, बरेली (ii) घ-वार्ड, बरेली</li> <li>वैनीतालं</li> <li>३ हजद्वानी</li> <li>4 भ्रत्मोड़ा</li> </ul>
9. रेंज-	3, बरेली	1 ध–वार्ड, बरेली 2 च–धार्ड, बरेली 3 ल्खीमपुर–खेरी 4 सीतापुर
10 रेंज-	2, बरेली	1 ख−वार्द, वरेली 2 पीलीभीत 3 बदायूं
11. ইজ-	-1, मुरादाबाद	<ul> <li>मुरादावाद सिंकल, जिसके श्रन्तर्गत निम्नलिखित नहीं हैं:—         (i) ख-वार्ड, मुरादाह्माद</li> </ul>

(ii) घ–वार्ड, मुरादाबाद (iii) ङ–वार्ड, म्*रा*दाबाद

12. रेंज-2, मुरादाबाद 1 ख-वार्ड, मुरादाबाद 2 घ-वार्ड, मुरादावाद 3 इ-वार्ड, मुरादा शद 4 रामपुर 5 काशीपुर 6 चन्दौसी

2

जहां इस श्रिधमूचना द्वारा कोई स्रायकर सिंकल, वार्ड या जिला या उसका कोई भाग एक रेंज से दूसरे रेंज को, अन्तरित हो गया हो वहां उस श्रायकर सिंकल, वार्ड या जिले या उसके किस भाग में किए गए निर्धारणों के परिणामस्वरूप की गई श्रपीलें, जो इस श्रिधमूचना की तारीख से ठीक पहले उस रेंज के, जिससे वह श्रायकर सिंकल, वार्ड या जिला या उसका कोई भाग अन्तरित कर दिया गया है, सहायक श्रायुक्त (श्रपील) के समक्ष लिम्बत थीं, इस श्रिधसूचना के प्रभावी होने की तारीख से उस रेंज के, जिसकों उक्त सिंकल, वार्ड या जिला या उसका कोई भाग अन्तरित कर दिया गया है, सहायक श्रायुक्त (श्रपील) को अन्तरित कर दी जाएंगी, जो उनके सम्बन्ध में कार्यवाही करेगा।

यह श्रधिसूचना 6-3-72 से प्रभावी होगी।

[सं 54 (फा सं 261/1/72-माई टी जे )

एम० एस० मोरे, अवर सचिव।

### ORDERS

 $W_{EALTH-TAx}$ 

New Delhi, the 31st January, 1972

S.O. 1343.—In exercise of the powers conferred by Section 10 of the Wealth-tax Act, 1957 (27 of 1957), and in par tial modification of their order No. 24/1971 and 32/1971 of even number dated the 2nd September, 1971 and the 9th November, 1971, the Central Board of Direct Taxes hereby directs that in the Table annexed to the aforesaid order dated the 9th November, 1971 the entries under columns (2) and (3) against S. No. 5 shall be substituted by the following:—

SI. No.	Commissioners of Wealth-tax	Commissioner of Incometax (Recovery)
_ r	2	3
5	Commissioner of Wealth-tax, Vidarbha & Marathwada, Nagpur Commissioner of Wealth-tax, Madhya Pra- desh, Bhopal. Commissioner of Weath-tax, (Central), Bombay, in res- pect of Central Circles, Nagpur.	Commissioner of Income-tax (Revovery), Nagpur.

2. This order shall come into force with effect from Ist February, 1972.

[No. 43/1971/F.No. 315/1/72-W-T-]

## श्रा वेश

#### धन कर

नई दिल्ली, 31 जनवरी, 1972

एस० औ० 1343 :— धन-कर अधिनियम, 1957 (1957 का 27) की धारा 10 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, श्रौर उसी संख्या वाले श्रपने श्रादेश सं० 24/1971 श्रौर 32/1971, तारीख 2 सितम्बर, 1971 श्रौर 9 नवम्बर, 1971 को भागतः उपान्तरित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एसद्वारा निदेश देता है कि पूर्वोक्त श्रादेश, तारीख 9 नवम्बर, 1971 से उपाबद्ध सारणी में, ऋ० सं० 5 के सामने स्तम्भ (2) श्रौर (3) के लीचे की प्रविष्टियां निम्नलिखित द्वारा प्रतिस्थापित की जाएंगी :—

ऋ० सं० धन-कर श्रायुक्त श्रायकर श्रायुक्त (वसूली)
1 2 3

5 केन्द्रीय सकिल, नागपुर के सम्बन्ध आयकर ध्रायुक्त में धन कर श्रायुक्त, विदर्भ (बसूली), नागपुर श्रीर मराठवाड़ा, नागपुर, धनकर श्रायुक्त, मध्य प्रदेश, भोपाल, धनकर श्रायुक्त, (केन्द्रीय), वम्बई।

2. यह भ्रावेश 1 फरवरी, 1972 से प्रवृत्त होगा । [सं० 43/1971/फा०सं० 315/1/71-धन-कर]

New Delhi, the 14th February, 1972

S.O. 1344.—In partial modification or order No. 23 dated the 2nd September, 1971 as revised by order No. 27 dated the 10th September, 1971 and in exercise of the powers conferred by Section 10 of the Wealthtax Act, 1957 (27 of 1957), the Central Board of Direct Taxes hereby directs that, with effect from 15th February, 1972, the Additional Commissioner of Incometax (Recovery), Patiala as mentioned under column 3 against S. No. 18 of the order No. 23/1971 dated the 2nd September, 1971, shall also perform in addition to his existing functions, the functions of Commissioner of Wealth-tax as now specified in the Annexure 'A' to this order.

#### ANNEXURE 'A'

#### Technical Functions

- Revisionary powers under section 25(1) and 25(2) of the Wealth-tax Act.
- 2. Jurisdiction proposals and other matters pertaining to Appellate Assistant Commissionres.
- 3. All work relating to second appeals before the Income-tax Appellate Tribunal, references and writ petitions before High Courts and Supreme Court and any other proceedings before these authorities except prosecution proceedings and tax recovery proceedings.
- Matters pertaining to Income-tax Officer (Judicial) Authorised Representatives and Standing Counsel.

5. All work relating to internal and revenue addit in the Income-tax Department matters pertaining to Inspecting Assistant Commissioners of Income-tax (Audit) and Chief Auditor.

> [No. 49/1971/F. No. 315/1/71-W.T.] नई दिल्ली, 14 फरवरी, 1972

एस० श्रो० 1344.—श्रादेश सं० 27, तारीख 10 सितम्बर, 1971 द्वारा यथा पुनरीक्षित तारीख 2 सितम्बर 1971 के श्रादेश सं० 23 को भागतः उपान्तरित करते हुए श्रीर धन-कर श्रिधिनियम, 1957 (1957 का 27) की घारा 10 द्वारा प्रदत्त शिव्तयों का प्रयोग करते हुए केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्द्वारा निदेश देता है कि श्रपर श्राय कर श्रायुक्त (वसूली), पिट्याला जो तारीख 2 दिसतम्बर, 1971 के श्रादेश सं० 23/1971 की कम सं० 18 के सामने के स्तंभ 3 के नीचे विणत है, श्रपने विद्यमान कृत्यों के श्रितिरिक्त धन-कर श्रायुक्त के उन कृत्यों का भी, जो श्रव इस आदेश के उपावंध 'क' में धिनिर्दिष्ट हैं, 15 फरवरी, 1972 पालन करेगा।

#### उपाधन्ध 'क'

#### तकनीकी कृत्य

- धन-कर अधिनियम, 1957की धारा 25 (1) श्रौर
   25 (2) के अधीन पुनरीक्षण से संबंधित गिक्समा ।
- अधिकारिता की प्रस्थापनाएं श्रीर सहायक श्रायुक्तः (श्रपील) से संबंधित श्रन्य बातें।
- अाय-कर अपील, अधिकरण के समक्ष द्वितीय अपीलों, उच्च न्यायालयों और उच्चतम न्यायायल के समक्ष निर्देशों और रिट अर्जियों और अभियोजन कार्यवाहियों और कर वसूली कार्यवाहियों के अलावा इन प्राधिकरणों के समक्ष किन्हीं अन्य कार्यवाहियों से संबंधित सभी कार्य ।
- 4. भाय-कर भ्रधिकारी (न्यायिक) प्राधिद्वत प्रतिनिधि भौर स्थायी काउन्सेल से संबंधित बातें।
- इत्राय-कर विभाग में भ्रान्तरिक श्रौर राजस्व संपरीक्षा से संबंधित सभी कार्य ग्रौर सहायक श्राय-कर श्रायुक्त (निरीक्षण) (संपरीक्षा) भौर मुख्य संपरीक्षक से संबंधित बातें।

[सं० 49/1971/ फा॰ सं० 315/1/71-धनकर]

#### GIFT-TAX

New Delhi, the 31st January, 1972

S. O. 1345—In exercise of the powers conferred by Section 9 of the Gift-tax Act, 1958 (18 of 1958); and in partial notitification of their order No. 26/1971 and 33/1971 of even number dated the 2nd September, 1971 and 9th November, 1971, the Central Board of Direct Taxes hereby directs that in the Table annexed to c aforesaid order dated the 9th November, 1971, the entries

ऋ० सं०

दानकर श्रायुक्त

under columns (2) and (3) against S.No. No. 5 shall be substituted by the following:

Commissioner of Income-Commissioner of Gift-tax SI. (Recovery) No. 3 1 Gift-tax, Commissioner Vidarbha & Marathwada, Nagpur Commissioner of Income Commissioner of Gift-tax, (Recovery)

Vidarbha & Marathwada,
Nagpur
Commissioner of Gift-tax,
Madhya Pradesh Bhopal,
Commissioner of Gift-tax,
(Central) Bombay, in
respect of Central Circles,
Nagpur.

2. This order shall come into force with effect from Ist February, 1972.

[No. 44/1971/F.No. 330/2/71-G.T.]

भ्रायकर भ्रायुक्त (वसुली) _

#### वानकर

## नई दिल्ली, 31 जनवरी, 1972

एस० औं। 1345.—दानकर अधिनियम, 1958 (1958 का 18) की धारा 9 द्वारा प्रवत्त शक्तियों का प्रयोग करते हुए, और उसी संख्या वाले अपने श्रादेश सं० 26/1971 और 33/1971, तारीख 2 सितम्बर, 1971 और 9 नवम्बर, 1971 को भागतः उपान्तरित करते हुए, केन्द्रीय प्रत्यक्ष कर बोर्ड एतबृद्धारा निदेश देता है कि पूर्वोक्त आदेश, तारीख 9 नवम्बर, 1971 से उपाबद्ध सारणी में, कम सं० 5 के सामने स्तम्भ 2 और 3 के नीचे की प्रविष्टियां निम्नलिखित द्वारा प्रतिस्थापित की जाएंगी :—

1	2	3
5	केन्द्रीय सर्किल, नागपुर के सम्बन्ध में, वानकर श्रायुक्त, विदर्भ श्रौर मराठवाड़ा, नागपुर,	नागपुर
	दानकर म्नायुक्त, मध्यप्रदेश, भोपाल,	
	दानकर ग्रायुक्त, (केन्द्रीय) क्षम्बई।	

## 2. यह आदेश 1 फरवरी, 1972 से प्रवृत्त होगा।

[सं० 44/1971/फा०सं० 330/2/1971-दानकर]

S.O. 13468—In exercise of the powers conferred by Section 9 of the Gift-tax Act, 1958 (18 of 1958), and in partial modification of their order No. 25/1971 of even number dated the 2nd September, 1971, the Central Board of Direct Taxes hereby orders that in the Table annexed to the aforesaid order dated the

2nd September, 1971, the entries under columns (2) and (3) against S. Nos. 23 and 27 shall be substituted by the following:—

I	2	3	4
23	Commissioner of Gift-tax, City-II, Bombay. Commissioner of Gift-tax, City-IV, Bombay. Commissioner of Gift-tax, (Central) Bombay (excluding Central Circles Nagpur and Central Circle,	   Additional   sioner of   (Recovery-1	Income-tax
27	Ahmedabad.  Commissioner of Gift-tax. Gujarat-I, Ahmedabad. Commissioner of Gift-tax. Gujarat-II, Ahmedabad. Commissioner of Gift-rax. Gujarat-III, Ahmedabad. Commissioner of Gift-rax. (Central), Bombay in respect of Central Circle, Ahmedabad.		Commis- Income-tax Gujarat ,

2. This order shall come into force with effect from the February, 1972.

[No. 45/1971/F. No. 330/2/71-G.T.]

B. NIGAM, Under Secy.

एस० ग्रो० 1346.—दानकर अधिनियम, 1958 (1958 का 18) की धारा 9 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, और उसी संख्या वाले अपने श्रादेश सं० 25/1971, तारीख 2 सितम्बर, 1971 को भागतः उपान्तरित करते हुए। केन्द्रीय प्रत्यक्ष कर बोर्ड एतद्बारा श्रादेश देता है कि पूर्वोक्त श्रादेश तारीख 2 सितम्बर, 1971 से उपाबद्ध सारणी में, ऋ० सं० 23 श्रौर 27 के सामने स्तम्भ (2) श्रौर (3) के नीचे की प्रविष्टियां निम्नलिखित बारा प्रतिस्थापित की जाएंगी :—

क०सं०	वानकर भ्रायुक्त	ग्रपर ग्रायकर ग्रायुक्त (वसूली)
1	2	3
23	दानकर श्रायुक्त, नगर2, बम्बई।	) भ्रपर भ्रायकर भ्रायुक्त
	वानकर श्रायुक्त, नगर-4, बम्बई।	(वसूली-2)बम्बई
	दानकर श्रायुक्त, (केन्द्रीय), बम्बई।	
	(केन्द्रीय सर्किल, नागपुर भौर	}
	केन्द्रीय सर्किल, भ्रहमदाबाद को	
	छोड़कर) ।	j
27	दानकर ग्रायुक्त, गुजरात-1 ग्रह-	्रे अपर श्रायकर <b>ग्रायुक्</b> त
	मदाबाद।	ं (वसूली), गुजरात,
	दानकर श्रायुक्त, <b>गुजरा</b> त-2,	ग्रह्भदावाव
	ग्रहमदाबाद ।	
	दानकर ग्रायुक्त, गुजरात–3,	}
	श्रहमदाबाद ।	
	केन्द्रीय सर्किल श्रहमदाबाद के	{
	सम्बन्ध में दानकर श्रायुक्त	
	(केन्द्रीय) बम्बई ।	١,

यह म्रादेश 1 फरवरी, 1972 से प्रवृत्त होता ।
 [सं० 45/1971/फा० सं० 330/2/71—दानकर]

#### New Delhi, the 14th February, 1972

S.O. 1347.—In partial modification of order No. 25/1971 dated the 2nd September, 1971 as revised by order No. 28/1971 dated the 10th September, 1971 and in exercise of the powers conferred by Section 9 of the Gitt-tax Act, 1958 (18 of 1958), the Central Board of Direct Taxes hereby directs that with effect from 15th February, 1972, the Additional Commissioner of Income-tax (Recovery), Patiala as mentioned under column 3 against S. No. 18 of the order No. 25/1971 dated the 2nd September, 1971 shall also perform in addition to his existing functions, the functions of the Commissioner of Gift-tax as now specified in the Annexure 'A' of this order.

### ANNEXURE 'A'

#### Technical Functions

- 1. Revisionary powers under section 24(1) and 24(2) of the Gift-tax Act, 1958.
- Jurisdiction proposals and other matters pertraining to Appellate Assistant Commissioners.
- 3. All work relating to second appeals before the Income-tax Appellate Tribunal, references and writ petitions before High Courts and Supreme Court and any other proceedings before these authorities except prosecution proceedings and tax recovery proceedings.
- 4. Matters pertaining to Income-tax Officer (Judicial) Authorised Representatives and Standing Counsel.
- 5. All work relating to internal and revenue audit in the Income-tax Department and matters pertaining to Inspecting Assistant Commissioners of Income-tax (Audit) and Chief Auditors.

[No. 50/1971/F. No. 330/2/71-G.T.] B. NIGAM, Under Secy.

## नई दिल्ली, 14 फरवरी, 1972

एस० औ० 1347.— आदेश सं० 28/1971, तारीख 10 सितम्बर, 1971 द्वारा यथापुनरीक्षित तारीख 2 सितम्बर, 1971 के आदेण सं० 25/1971 को भागतः उपान्तरित करते हुए और दान-कर अधिनियम, 1958(1958 का 18) की धारा 9 द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुए केन्द्रीय प्रत्यक्ष कर बोर्ड एनदृद्वारा निदेण देता है कि अपर आय-कर आयुक्त (वसूली), पिट्याला, जो तारीख 2 सितम्बर, 1971 के आदेश सं० 25/1971 की कम सं० 18 के सामने के स्तंभ 3 के नीचे विणत है, अपने विद्यमान कृत्यों के प्रतिरिक्त

दान-कर म्रायुक्त के उन कृत्यों का भी, जो म्रब इस म्रादेश के उपाबंध 'क' में विनिर्विष्ट हैं, 15 फरवरी, 1972 से पालन करेगा।

#### उपाबन्ध 'क'

## सकनीकी कुस्य

- दान-कर प्रधिनियम 1958 की धारा 24 (1)
   भौर 24 (2) के प्रधीन पुनरीक्षित से संबंधित णिकतयों।
- अधिकारिता की प्रस्थापनाएं और सहायक आयुक्त (अपील) से संबंधित भन्य बातें ।
- अाय-कर अपील अधिकरण के समक्ष दिवतीय अपीलों, उच्च न्यायालयों और उच्चतम न्यायालय के समक्ष निर्देशों और रिट अजियों और अधियोजन कार्यनाहियों और कर वसूली कार्य-वाहियों के अलावा इन प्राधिकरणों के समक्ष किन्हीं अन्य कार्यवाहियों से संबंधित सभी कार्य।
- भाय-कर प्रधिकारी (न्याधिक) प्राधिकृत
  प्रतिनिधिभौरस्थायी काउन्सेल से संबंधित बातें।
- 5. ग्राय-कर विभाग में भान्तरिक श्रौर राजस्य संपरीक्षा से संबंधित सभी कार्य श्रौर सद्दायक श्राय-कर श्रायक्त (निरीक्षण) (संपरीक्षा) ग्रौर मुख्य संपरीक्षक से संबंधित बातें।

[सं॰ 50/1971/फा॰ सं॰ 330/2/71 दान कर] बी॰ निगम, ग्रवर सचिव।

#### OFFICE OF THE ADDL. COMMISSIONER OF INCOMETAX ORDERS

Jaipur, the 5th July 1971

S.O. 1348.—In exercise of powers delegated by the Central Government under sub-sec. 287 of the Incometax Act, 1961 (43 of 1961) and under the authority given by the Central Board of Direct Taxes Ministry of Finance Department of Revenue and Insurance, Government of Inda, New Delhi,, I, the undersigned, hereby publish the names and other particulars of the following tax defaulters as on 31st March, 1971, which publication has been considered necessary in public interest.

#### PART 'A'

#### Persons in Default for Period Exceeding 9 Months but not Exceeding 1 Year and 3 Months

S1. ]	No.	Name and address of the assessee.						Demand in arrear,			
		Shri Mohanlal Kalal through L/H. Smt. Kuri Bal & Bal Mukund, U Shri Sohanlal Baid C/o. M/s. Tansukhrai Sirchand, Ladnun.									

4

PART 'B'

Persons in Default for Periods of 1 Year and 3 Months but not exceeding 2 Years and 3 Months

.No.	Name and address of t	he asses	scc.								Demand in arres
1	2	<del></del>							 <del></del>		1
I.	Shri Sohanlal Baid C/o M's, Tansukhrai!	Srichand	, Lad	nun.			•	•	 		Rs. 3,60,583/+
2,	Shri Balari Prasad C'o, Badri Prasad Ma	Janlal,	Hanu:	manga	rh T	own.					Rs. 64,500/-
3.	Shri Jiwan Khan Kalal, Bhadra									,	Rs. 25,934/-
4.	Shri Madanlal Singhyl, Bikaner.										Rs, 61,430/-
5.	Shri Mohanlal Kalal through L/h Smt. K	url and	Bal M	ukund	l, Udi	upur.					Rs. 33,309/-
ē,	M's, Chiddalal, Pvarelal Ajmer	,									R9. 14,120/-
	M/s. Bijay Cotton Mills Ltd., Bijayanaga	<b>.</b> .	_					_			Rs. 7,570/-

PART 'C'

Persons in Default for Periods of 2 Years and 3 Months and Above.

l. No.	Name and address of the assessee										Demand in arrears		
1	2				<del></del>								3
I.	M's, Achalda Nemichard, Khimal .												Rs. 3,78,707·29
2.	M's. United Trading Co., Bhagat-ki-Kothi, J	odhp	цŧ					,	-				Rs. 1.03,358.95
3.	Shri G. N. Chobbey, Jaipur								,		·		Rs. 1,16,282.85
ã.	Wis, K. Gurnama! & Co., Jaipur					ų.						,	Rs. 1,35,575.00
₹.	Shri J. R. Pilaria Pilari			•	•		,				Ţ,		Rs.12,28,507.00
6.	M's, Bal'ari Narair Govind Narain. J. B. Jair	זיזר.		•									Rs. 56,426 00
7.	Shri P. C. Po-dar C-14. Malviya Marg, C-So	cheme	, Jai	pur.	,	,							R4. 7.20.836 00
8.	Shri Avtai Singh Sethi, Contractor, Jaipur,			٠,						4			R9, 46,634.00
9.	Shri Malan Singh Prop. Prshant Transport.	Corp	n,, E	likane	er.	,							R1 1,07,717.00
10.	M's, Sansar Transport Co, Pvt. Ltt., Harum	argar	h.		,	_		*					Rs. 42.006-00
11.	M's Rajasthar Ihandu Finance Trading Co.	Pvt. I	. الما.	Srige	ar gan t	lgar,							Rs. 32,687.00
12.	Shri Ma'ar Lal Singhyi, Bikaret.		•		,								Rs. 1,27.792.00
13.	M's, Maturam Gaurishankar, Sriganganagar,												Rs. 35,542 00
TA.	M's, Balwaptrai Moharlal Sriganganagar,										4		Rs. 27,902 00
1Ś.	M & Chiddala Pyarelel Ajmer.												Rs. 22,937.00
16.	M. s. Bijay Cotton Mills Ltd., Bijayanagar,		2							4		,	Rs. 6.64,469 00
17.	Smt, Ramjot Bai Sanganeri Gate. Jaipur,			,									Rs. 6,87,474.00
18.	M's Mazrul al Hussa'r & Co., Beawar.			4	,	-	,				,	-	Rs. 2.84.884-00
19,	Mis, Dholour Glass Works Ltd. Dholpur.						,					,	Rs. 3,82,555.00
20.	M's, Kola Transport Co. Ltd., Kola,												R1, 2,41,025.00
21.	M's, Glass Corporation Ltd., Dholpur,												Rs. 4,22,197.00
22.	M's, Ghosh & Ghosh Prop, Rameshwarlal Ka	ailash	chan	d, Ka	rauli,					•			Rs. 1,60,413.00
23.	M/s, Mancharla! Kailach Chanc. Karauli,			•	•								Rs. 62,420.00
24.	M/s. Ghan Shyam Das Narair Das, Bharairi	ur.				,						·	Rs. 1,57,918-00

[No. 1/71-72.]

B. R. ABROL, Addl. Commissioner of Income-tax.

## मितिरिक्त भागकर भागुक्त कार्यालय

#### धादश

# षयपुर, 5 जुलाई, 1971

एक क्रो॰ 1348 — प्रायकर प्रधिनियम, 1961 (1961 का 43) की उपधारा 287 के प्रधीन केन्द्रीय सरकार द्वारा प्रान्त प्रक्रियों का प्रयोग करते हुए प्रीर केन्द्रीय प्रत्यक्ष कर होई, विन मन्त्रालय, कीमा एवं राजन्य विभाग, भारत सरकार, नई दिल्ली द्वारा दी गयी प्राधिकारिता के प्रधीन, में प्रधीहरूगक्षरी एन द्वारा दिनांक 31 मार्च, 1971 को स्थित निम्त्रलिखित सक्तारा दारों के नाम व धन्य वियरणों की प्रकाशित करता हुं,

जिनका प्रकाशन लोक हित में भावश्यक समझा गया है। (श्रनुबन्धों के सनुसार)

भाग "क"

नी माह से मधिक परन्तु 1 वर्ष मीर 3 माह से समधिक की अवधि के लिए बकायादार ।

क्रमांक	निर्धारित का नाम व प⁻ा	बकाया मांग
1 ধ	मोहन लाल क्लाल वैध उतरा-	<b></b>
	धिकारी श्रीमती कुरीबाई व बाल	
	मुकुग्द, उदयपुर, के द्वाराः।	64,080

70 	THE GAZETYE OF INDI	A: JUNE 3, 1972/	JYAIST	HA 13, 1894		LPART II -
1	2	3		1	2	3
		₹ο	<del></del>		**************************************	₹0
	सोहन लाल वैध द्वारा मैसर्स		_	की जेल्लाक (	पेलानिया, पिलानी 🔒	
<del></del>	तनमुखराय श्री चन्द, लाइन्ं .	29,487	อ 6		यण गोविन्द नारायण,	
		<del></del>	0		वपुर	
	भाग 'ख'		7		- ोदार, सी - 44, मालवीय	
1 घर	में भौर 3 माह से श्रधिक परन्तु 2 वर्ष	भ्रौर 3 माहसे	1		ारार, सार्यय, मालपाय ा, जयपूर	
	ती अवधि के लार् बक्य <b>द</b> र।	,,,,	•		, जयपुर ह सेठी, ठेकेदार, जयपुः	
			8 9		ह राठा, ठकदार, जयपुर गालिक प्रणान्त ट्रान्सपोर्ट	
ь <b>मौ</b> क	निर्धारिती का नाम व पता	<b>ब</b> काया मां <b>ग</b>	9		गालक प्रशास्त द्रान्सपाद कारे <b>र</b>	
			4.0		कार . ट्रान्सपोर्टकं <b>प्राइवेट</b>	
1	2	3	10		•	
		<b>६</b> ०			त गढ़ . राजन कारणीया वेशिया सं	
1 श्री	सोहन लाल वैध द्वारा मैंससं सनमुखरा		11		<mark>ा झंडु फाइनेन्स ट्रेडिंग कं</mark> त०, गंग नगर	
	श्रीचम्दलाऱ्न्ं	3,60,583			,	32,687
	बदी प्रसाद, द्वारा बजी प्रसाद मदन	3,00,363			लाल सिंघत्री, बीकानेर	
	लाल, हनुमान-गाउनगर	C 4 500	13	• 1	गौरीणंकर, श्री गंगा ग	35,542
	जीवन खां क्लाल, भन्ना	64,590	14		राय मोहन लाल, श्री	
	मदन साल सिंघवी बीकानेर	25,934		संगानगर	<del>-</del>	
	मोहनलाल क्लाल द्वारा वैध	61,430	15		त प्यारेलाल, <b>ध्रजमेर</b>	•
	उत्तराधिकारी श्रीमती क्रीबाई		16		काट्न मि.स, लि०,	
	ष्ठीर बालमुकुन्द, उदयपुर			विजयनगर		6,64,469
		33,309	17	श्रीमती रामज	ोत बाई, सांगा री	
	सं छिदालाल, प्यारेलाल, ग्रजमेर के जिल्ला सम्बद्ध किया कि	14,120		गेट जयपुर	τ	6,87,474°
	र्सं विजय काटन मिल्स लि॰ विजय		18	में सस्मान हरू	न हुंसैंन एण्ड कं०, ≇याय	7 2,84,884°
•	नगर	7,570	19	मैसस, धौल्	पुर ग्लास वर्क्स लि०,	
	भाग 'ग'		20		ा सपोर्ट कं० लि०, कोट	
ን ፵ሌ	तैव 3 माहग्रीर घधिक की धवधि	। के लिए <i>स</i> कारण	21	मैं सर्स, ग्लास व	हारयोरेशन लि <b>०, धौ</b> लपु	र 4,22,197
र । इर ।	ता र प्राप्ति सार आध्यात्रात्रा अस्ताव		22	में सर्स. घोष ए०३	डघो प्रो०रामेण्यरक्षार	त
				कैल शचन्द,	करौली .	1,60,413
 हमांक	निर्धारितियों का नाम व पता	क्षकाया मांग	23	नैसर्स, मनोहरः	लाल कैलाशचन् <b>द,</b>	
e-11-14	( 1900 MAIN 10 10 10 10 10 10 10 10 10 10 10 10 10	भागताम् स्था		_		. 62,420
		• • • • • • • • • • • • • • • • • • • •	24		ादास, नारायण <mark>दास</mark> ,	
		<b>₹</b> 0				
	र्स प्रचलदास नेमीचन्द, खीमल .	3,78,707.29		·		
	संयुनाइटेड ट्रेडिंग कं <b>० भगत की</b> '	4 00 05010-			[₹	<b>बंख्या 1/71-7</b> 2
	कोठी, जोधपुर जी०एन० घोत्रे, जयपर	1,03,358 95			ਬ	ी०धार० ग्रक्रील
3 পা	जावसम्बद्धाः ज्यापर	1.16.282'85			_	

1,16,282'85

1,35,575 00

#### Jaipur, the 31st July 1971

श्री जी०एन० घोत्रे, जयपुर

मैसर्स के० गुन्नामल एण्ड कं० जयपुर

SO. 1349.—In exercise of powers delegated by the Central Government under sub-section (1) of Section 287 of the Income-tax Act, 1961 (43 of 1961) and under the authority given by the Central Board of Direct Taxes, Ministry of Finance, Department of Revenue &

Insurance, Government of India, New De'hi-1, the undersigned, hereby publish the names and other particulars of the persons on whom a penalty of Rs 5,000 and above was levied for defaults under section 271(1)-(a) 271(1)(b), 271(1)(c), 273 and 221 of the Intometax Act 1981 during the financial year 1970-71, publication of which has been considered necessary in public interest.

प्रति० धायकर धायुक्त।

List of persons on whom penalty of not less than Rs. 5000 - was imposed during the Financial year 1,70-71.

Sl. No.	Name and complete address of the assessee					Status	Assit, year	Penalty imposed
I.	Badri Pd. C'o. Shiv Prasad Bhag wandas Hanumangarh Town.					Ind.	56—57	. 21,443
2.	Do				•	Ind.	56 57	10,0.12
٦.	Sohanlal Bar, Co. Tansukhrai, Srichand Ladnun.		-			Ind.	48—49	19,000
4.	Do	•				Ind.	48-49	15,200
ς.	Do					Ind.	48-49	94.7-7
6.	Sukhdeo Chair, y Estate, Lachun					AOP.	65—66	5,010
7.	Sjai Kishan P. o. M's, Krishna Bros., Kutchery Road, Ajmer					Ind.	6869	. 5. T
	Chaki ch Kumai P. o. M. s. Kiishna Bros., Ku chery Road, Ajmer.					Ind.	6869	5.753
	M.s. Laxmi Moort Service, O.s. Hathipole, Ulaipur					R.P.	6465	. 7,000

[No. A-3/Penalty/71-72/1756.]

## जयरुर, 31 जुलाई, 1971

एस० ग्रें। 1349. -- आयकर अधिनियम, (1961 का 43) की धारा 287 की उपधारा (1) के अर्धान केन्द्रीय सरकार द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए योर केदीय प्रत्यक्ष कर बोर्ड, वित मंत्रालय, राजस्व प्रार बाम.■ वि ।ग, भारत सरकार, नई दिस्लो द्वारा दी गई प्राधिकारिता

के श्रधीन, में प्रधो हस्ताक्षरी, एतदहारा उन व्यक्तियों के नाम तथा प्रन्य विवरणों को प्रकाशति करता हूं जिन पर वित्तीय वर्ष 1970-71 के दौरान ग्रायकर ग्रधिनियम 1961 की धा एं 271 (1) (क), 271 (1) (ख), 271 (1) (ग), 273 तथा 221 के ग्रधीन, चूक के लिए 5,000/ - ६० शीर इ.सें प्रधिक जुर्माना लगाये गय, जिसका प्रकाशन लाक हित में ग्रास्वःक समक्षा गया हैं।

व्याक्तओं की सूचा । जन ८२ वित्तीय वर्ष 1970-71 के दौरान 5,000/-- रूप्स कम नहीं का जर्माना लगाया गया

क० सं०	निर्धारिती का नाम ग्रोर पूरा नत।	प्रास्थिति	निर्धारण वर्ष	जुर्मा २० (२कम)
<del></del>	सर्वेश्री	· · · · · · · · · · · · · · · · · · ·	<del></del>	
1.	बद्री प्रसाद द्वारा शिवप्रसाव भगवानदास, हनुमानग, नगर	ध्यष्टि	56-57	21,442
2.	<b>य</b> हीं	र्घाष्ट	56-57	10,000
3.	सोहनलाल बेह् द्वारा तनसुखराय श्री चन्त्र लादन्	ध्यर्ष्ट	48-49	19 000
4.,	वहीं ∤	ध्यष्टि	48-49	15,200
5∙_	वहीं)	द्य€ट	48-49	94,79 <b>7</b>
	सुखदेव चैरिटी एस्टेट, लाढनुं	व्यक्तियों की	65-66	5,000
		संख्या		
7.	जयकिशन, भागीदार मैसर्स कृष्ण बादर्स, कचहरी रोड, भजभेर	ध्या प्ट	68-6 <b>9</b>	5,817
8.	चक्रेश कुमार, भागीदार मॅ० कृष्ण ब्रादर्स, कचहरो रोड, ब्रजमेर	ब्याप्ट	68-69	5,753
9.	मैसर्स लक्ष्मी मोटर सर्विस श्री/एस हाथी पोल, उदयपुर	पं० फर्में	64-65	7,000

[सं॰ क -3/शस्ति/71-72/1756]

S.O. 1350.—In exercise of powers delegated by the Central Government under sub-section (1) of Section 287 of the Income-tax Act, 1961 (43 of 1961) and under the authority given by the Central Board of Direct Taxes, Ministry of Finanse, Department of Revenue & Insurance, Government of India, New Delhi-I, the undersigned, hereby publish the names and other particulars of the assessees who during the financial year 1970-71 have been assessed on a total income of Rs. I lac or more (in cases of individuals and Hindu Undivided Families) and on an income of Rs. 10 lacs or more (in cases of Firms, Association of Persons and Companies), publication of which has been considered necessary in public interest.

Names of individuals and Hindu undivided families assessed over Rs. 1,00,000/- during the finencial year 1.70-71.

SI. No.	Name and cor	nplete	addre	ss of	the as	sesse		, 			Status	Asstt.	Income assessed	Remarks
1. 2.	Svs. 11. H. Maharaja Gaj Singh, Jod N. K. Sanghi, Jodhpur.	hpur,		:	•	•	•		•	•	HUF.	69—70 69—70	5,48,800 1,13,883	

S. No.	Name a	and dom	iplute :	udr¢	ss of	the a	89 <b>C</b> 886	ec			Staius	Asstt. year.	Income Remarks
3.	R. N. Bangur, Diuwana		,		•						. Ind.	66 67	2,65,021
4.	$\mathbf{D_0}$							·	,	·	Ind.	68—69	2,52,538
5. 6.	Do										Ind.	6970	2,32,698
	Do				,						. Ind.	70—71	2,30,076
7. 8.	P. D. Bangur, Didwana						•				. Ind.	66—67	2,70,729
	Do.		-								Ind.	6869	2,32,222
9.	Do	•					•				. Ind.	69—70	1,98,301
10,	Do.	•						-			. Ind.	70—71	1,90,377
11.	Kamal Kumar Barjatia.		-		•		-				HUF	69—70	1,14,028
12.	Raj Kumar Barjatia. Jair	our.						•			. HUF	69—70	1,19,410
13.	Sobhagmal Grach, Jaipu	r					-		-		. HUF	6970	2,21,266
14.	M. K. Jagat Singh Raj I	Mahal, J	aipur	•			•				. Ind.	69—70	1,59,278
15.						•		•			Ind.	69—70	1,03,342
16,			•			•				•	. Ind.	69—70	1,17,049
17.	Marnalal Nirmal Kumai	r. Jaipur	٠.	•			•				. HUF	6667	1,23,279
18.	Kirtichand P'o M/s, Kir	ti Jwell	Cra, Ja:	pur	-	•	-		•		. Ind.	67—68	3,54,981
19.	Shante Gauri Ishwarlal I	Jurlabh	ii, Jair	ur.	-:.	•	•	•	•	•	HUF	65—66	1,76,639
20,	Smt. A) o hya Kumari C	/o Sha	h Thes	rreg,	Jaipt	ſĽ	•	•	•		Ind.	<b>7</b> 0-7 t	1,10,031
21.	Sardar Sirgh of Khetri		•	•	-	•	•	•	•	•	Ind.	<b>7</b> 0—7 <b>t</b>	1,77,726
22.	Mrs. M. H. Montague, J	aipur	•	•		_	•	•	•		Ind.	70—7 I	1,39,765
23.	Haji Imda. Ali, Ko a	-		•		-	•	•	-	•	. Ind.	6768	2,02,060
24.	Bodhraj Sarraf, Ko'a	TT			. •	<b>.</b> .	. •	•	•	•	. Ind.	5657	1,19,550
25.	Rameshchand P.o. M/s.	Hati C.	naran u	11 60 5	ons,	Rhara	upur		•	•	. HUF	70 <del></del> -71	1,04,567
26.	Dwarka P.I. C'o Ma an I	Monan I	) wark	r Rus	carpu	ιF		•	•	•	. Ind.	<b>7</b> 0—71	1,19,366
27.	Kenarnath P o Hari Ind	ustrica,	Bhart	pur	٠,			•	•	•	. Ind.	7271	1,05,906
29.	Krishanchand P o. M s.	Hari Cr	ar ar 18	1822	ons, i	shara	_	•	•	•	Ind.	<b>7</b> 0—7 <b>1</b>	1,14,297
29.	Pooranchand Plo. M's, I	Hari Inc	Instite	3, Bh	era't	цr	•		•	•	. <u>I</u> nd.	<b>7</b> 0—71	1,24,966
30.	S.S. Khanna P/o. Alwar	Chemic	cai ind	ustric	8, A.I	war	•	•	•		. Ind.	68— 69	1,36,380
31.	Tilak Raj Kumar Pio. ab	ove	À.c.		·	*	•	-	•	•	. Ind.	68—69	1,35,150
32.	Syed Ab. ul Basir Co. 7	reasury	Omce	, Ajn	UCL	٠	٠	•	•	٠	. Ind.	65—66	3,44,070
33.	M/s. Sewaram Hansraj,							_	•	•	. HUF	66—67	1,05,230
34.	M's. Nandkishore Chance	umai. B	cwar Duit		-	-		-		•	HUF (	66—67	1,09,690
35.	Smt. Shanti Devi, Mans	ingnka,	DIMIN	Maria Maria	) . )			3	•	•	. Ind.	67—68	1,01,990
36.	Hanunan Prasad Mans g	rika Co.	, V1 1511	TETT A C	'V1 1 7	71.7 <b>2</b> 7	ка, В	:War	•		• Ind.	67—68	1,33,815
37.	Bhagwan Swaroop Math	ur 1//0, 1	puobai	MIU				Wara		•	. Ind.	66—67	1,04,373
38.	K, N. Mathur, P. O. abo	γ¢		•		•	*	•	•	•	<ul><li>Ind.</li></ul>	1 6667	2,22,950

Names of Firms, companies and association of persons assessed over Rs. 10,00,000'- during the financial year 19,0-71

S. No.	Name and complete address of the as	sessee					Status	Asstt.	Income assessed	Remark
<ol> <li>M/s. Sambha</li> <li>M/s. Associa</li> <li>The Bank of</li> </ol>	r Salt Ltd., Jaipur ed Stone Industries (Kota) Ltd., Kota, Rajasthan Ltd., Udaipur.	:	:	:	:	· :	Co, Co,	68—69 70—71 69—70	25,93,850 24,40,410 11,90,900	

[No. A-3/Misc. Stt/71-72/1755.] [V. S. DESIKACHARI] Commissioner of Income-tax

एस० भ्रे० 1350.-भायकर भिधिनियम, 1961 (1961 का 43) की धारा 287 की उपघारा (1) के भिधीन केन्द्रीय सरकार द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए और केन्द्रीय प्रत्यक्ष कर बोर्ड, विस्त मंसालय, राजस्य भीर बीमा विभाग, भारत सरकार, मई दिल्ली द्वारा दी गई प्राधिकारिता के भिधीन, में पश्चीहस्ताक्षरी एतद्द्वारा उन व्यक्तियों के नाम तथा भन्य

विवरणों को प्रकाशित करता हूं जिनका विक्तीय वर्ष 1970-71 के दौरान (स्यक्तियों भीर हि० घ० कु० के मामलों में) 1 लाख २० या इससे घधिक की कुल घाय पर और (फमों, व्यक्ति-सैंग्म तथा कम्पनियों के मामलों में) 10 लाख ४० या इससे घधिक की घाय पर निर्धारण हुमा है, जिसका प्रकाशन लोक हित में घायक्यक समझा गया है।

भ्याष्टियों और हिन्दू ग्रविभक्त परिवारों के नाम जो वित्तीय वर्ष 1970-71 के दौरान 1,00.000 ए० से मधिक पर निर्धारित हुए।

निर्धारिती का नःम भौर पूरा पता	प्रास्थिति	निर्घारण वर्ष	निर्धारित म्राप रु०	च <b>म्युक्तिया</b>
<ol> <li>महामान्य, महाराजा गर्जा हु, जोघपुर</li> <li>एन० के० संघी. अघपुर</li> </ol>	ম্মডিত হি০গ্ন <b>ু</b>	69-70 69-70	5,48,800 1,13.883	

<b>म</b> नां <b>म</b>	निर्धारिती कः नाम <b>मोर</b> पता	प्र.स्थिति	निर्धारण वर्ष	निर्धारित ग्राय ग्रभ्यु वित्य रु०
3	भारव्यत् , बतुर, डाडवाना	ध्याष्ट	66-67	2,65,921
4	<b>व</b> हीं	ध्यिट	68-69	2,52,558
5	वहीं	व्यष्टि	69-70	2,32,698
6	ब ही	व्यध्टि	70-71	2,30,076
7	पी०को० बंगुर, क्रीडवाना	भ्यप्टि	66-67	2,70,729
8	वहीं	भ्यव्दि	68-69	2,32,222
9	वदी	<b>७</b> प्रचिट	69-70	1,98,301
10	वर्ी	<b>च्य</b> िट	<b>70-7</b> 1	1,90,377
11	कमल कुतार बरजातिया, जयपुर	हि॰प्र॰कु॰	69-70	1,14,028
12	राज हुनार बरजातिया, जयपुर	हि॰म॰कु॰	69-70	1,19,440
13	सोनामन ग्रेच, जगपुर	हि०ग्र०कु०	69-70	2,21,266
14	एम० के० जगासिंह, राजनहल, जयपुर	ध्यव्दि	69→70	1,59,278
15	मशिकुतार जो० मेहता, जपपुर	ब्यष्टि	69-70	1,03,342
16	डा॰ एल॰ एम॰ सिमलोट, जयपुर	<b>ब्य</b> ब्टि	69-70	1,17,049
17	मञ्जाला निरमल कुतार, जबपुर	हि॰ग्न॰कु॰	66-67	1,23,279
18	कोतिचन्द्र भागोदार नै० कोति अवैतर्ज, जयपुर	ब्यांष्ट	67-68	3,54,891
19	मान्ता गोरी ईश्वर लाल दुर्ल ।जो, जयपुर	हि०प्र०कु०	65-66	1,76,639
20	श्रोमती अगोध्या कुनारी द्वारा गाह विभेडतं, जयपुर	व्यक्टि	70~71	1,10,034
21	सरदार सिंह खेत्री	ब्यटि	70-71	1,77,726
22	श्रोमतो एम० एन० मौन्टागु, जयपुर	ष्यष्टि	70-71	1,39,765
23	•	ध्यध्ट	67-68	2,02,060
24	बोधराज सर्राफ, कोटा	वरी	56-57	1,19,550
	रमेशघन्द, भागीदार मै० हरीचरनलाल एण्ड सन्स, भरतपुर	ছি <b>ংঘ</b> ংসু <b>ং</b>	70-71	1,04,567
26	द्वारीका प्रसाद द्वारा मदन मौहन द्वारिका, भरतपुर	व्यव्ट	70- <b>7</b> 1	1,19,366
27	केदारनाथ भागीदार हरी इन्ड्स्ट्रीज, भरतपुर	ब्यस्टि	7071	1,05,906
28	क्रुण चन्द, भागोदार मैं व हरीचरन सास एण्ड सन्स, भरतपुर	<b>ब</b> प्रस्टि	70-71	1,14,297
29	पूरतचन्द, भागोदार मैं० हरो इन्ड्स्ट्रोज, भरतपुर	व्यष्टि	70-71	1,24,966
30	एत० ए :० खता, भागोदार, भजगर, केमिकल्स स्कृस्ट्रीज, भरापुर	ब्य <b>िट</b>	68-69	1,36,380
31	तिलकराज कुनार, भागीदार उपरिलिखित	व्यष्टि	68-69	1,35,150
32	सैपद प्रब्दुल वगोर, द्वारा हैजरी चाफिस, चजमेर	व्यक्टि	65-66	3,44,070
33	मं ० सेवार म हंसराज, बयावर	हि॰म॰कु॰	66-67	1,05,230
34	मैं० नन्द किशोर चन्दमल व्यावर	हि॰प्र॰कु॰	66-67	1,09,690
35	श्रीमती शान्ति देवी, मानसिंह का भीलवाड़ा	व्यष्टि	6768	1,01,990
36	हन्मान प्रसाद मानसिंहका, द्वारा मुरलीधर मानसिंहका व्यावर	ब्यप्टि	67-68	1,35,845
37	भगवान स्वरूप माथुर, भागीदार भूपाल, माइनिंग वर्ल्स, भीलवाड़ा	ब्यप्टि	66-67	1,04,373
38	के॰ एत॰ मायुर, भागीवार, भुताल माइतिग, वक्स, भीलवाड़ा	<b>ब्य</b> िट	66-67	1,22,950

## फर्मों, कम्पनियों भौर व्यक्तियों के संगम के नाम जो वित्तीय वर्ष 1970-71 के दौरान 10,00,000 ६० से भिधक पर निर्धारित हुए ।

क्रम'क 	निर्धारिती का नाम व पता	प्रस्थिति	निर्धारण व	र्ष निर्धारित ग्राय श्रक्ष्युवतीयां २०
	मैंसर्स सांभर साल्ट लि॰, जयपुर	कम्पनी	68-69	25,93,850
	मेंससे एसोसिएंटेड स्टोन इण्डस्ट्रीज (कोटा) लि॰, कोटा	कस्पनी	70-71	24,40,410
3	दी वैक ग्राफ राजस्यान लि०, उदयपुर	<b>क</b> म्पनी 	69-70	11,90,900

[सं॰ ए-3(विविध,स्टेट/71-72/1755]

बी० एस० देसिकाचारी, आयकर, श्रायुक्त, राजस्थान।

# OFFICE OF THE COLLECTOR OF CENTRAL EXCISE: KANNAVARITHOTA: GUNTUR-4.

#### CENTRAL EXCISE

#### Gantur, the 13th December 1971

- 8.0. 1351.—In exercise of the powers conferred on me under Rule 173(1)(4) of the Central Excise Rules, 1944. I hereby direct the assessees manufacturing the exc sable commodities listed in column 3 of the table appended to this notification to maintain an account of principal raw materials shown against each in column 4 of the table in the form IV a copy which is herein enclosed or in such other form as has been duly approved in individual cases.
- 2. The assessees to whom this Notification applied are also hereby directed to furnish a quarterly return in Form R. T. 5 prescribed under the Central Excise Rules, 1944, for the principal raw materials now being notified.

List of excisable Commodities under S.R.P. and name of their principal raw materias or maintenance of accounts and furnishing of returns.

#### TABLE

SI. No.	Tarlff Item No.	Description	Name of important Raw Materials
ī	2	3	4
ī.	I (2)	Khandasari Sugar	Sugar cane or masseculte whichever is used as the starting material.
2.	r B	Prepared or Prescrued Foods.  1. Sausage and the like of meat meat offal or animal blood.  2. Other prepared or preserved meat	Meat, offal and blood as the case may be Meat
		<ol> <li>Meat extract and meat juices</li> </ol>	Moat
		4. Prepared and pre- served Fish.	Fish
		<ol> <li>Grustaceans and Moiluses.</li> </ol>	Basic material preserved.
		6. Soups and brot hs.	Main material from which prepared.

(1)	(2)	(3)	(4)	
		7. Bottled and canned fruits.  8. Jams Jelties and S	•	ìr

- Jams Jellies and Sugar if preserved in Marmalades.

  material in which preserved.
- Fruit syrups, crushes, squashes, Friut Juice, cordials, ready to serve beverages but excluding aerated waters.
  - , (i) Fruit juice/Fruit pulp, (ii) Sugar,
- 10. Corn flakes, oats
- Corn or oat or beans
- and beans
  11. Tomato ketch-up
- Tomato juice or toma-
- 12. Dehydrated peas packed in cans or foil packets.
- toes. Peas in pods.
- 13. Milk powder but excluding such powder specially prepared for feeding of infants,
- Whole fresh milk/ kimmed milk as the case may be.
- 14. Condensed milk whether sweetened or not.
- Fresh milk and Sugar.

Basic ingredient.

- 15. Preparation with a basis of flour of strach, of malt extract, or of malted barley, and mulk foods, which by simply mixing with or boiling in milk or water can be used for making beverages, invalid foods and gruels whether or not containing cocou, but excluding baby foods that is to say foods specially prepared for feeding of infants.
- 16. Table jellies
  Jelly-Crystals
  Custard Powders
  Ice Cream Powders.
- Jelatine. Jelly Strach Milk Powder

I :	2	3	4	I	3 4
*		17. Syntheric syrup 18. Ginger Bear and	Sugar. Ginger.	·•	(vil) Granulated mixed Urea, M. Potash fertilisers. Sulphate of ammonia Diammon'a-Sulphate,
3. 6		Ginger ale  19. Ginger cock-tail  Motor Spirit	Ginger (i) Crude Oil. (ii) Cral-tar 'Crude ben- zol for benzere', Benzol. Toluene		(viii) Ammonium chloride Common salt/Naphtha (ix) Diammonium Ammonia rock and phosphate. sulphur.
4. 7 5. 8 6. 9		Kerosene Refined diesel oils . and varorising oils Diesel oils N O.S.	and solvent Naphtha Crude Oil. Crude Oil. Crude Oil.	12.	17 Paper all sorts, includ- (i) Chemical wood pul I ing paste board, mill and/or bamboo, bas board, strawboard and cardboard.    Strawboard and cardboard   per, straw or any othe starting material fo making pulp.
7. 10 8. 11		Furnace Oil Asphalt, Bitumen and Tar	Crude Oil.		board, the importan raw material would be corrugated paper.
9. 11		NOS. Paints and Varnishes.	Crude Oil.	13. 14.	18 A Cotton Yarn Cotton Yarn, 19 Cotton Fabrics Cotton fabrics for processors of Cotton fabrics
10, 14		I. Zinc oxide, red lead, white lead and tatinium dioxide	Principal strating material.	<b>15</b> . τό.	32A Jute Manufactures Jute. 33C Domestic Electric ap- Tliances:
		white. 2. Aluminium Passe 3. Dry colours namely, the following: lead chromes and Burns-	Aliminium Powder, Lead chromate/Pression Blue,		t. Vrecum Cleaners. 2. Floor Pol shers. 3. Grinders and Mixers 4. Juice Extractors  Electric Motors. Pol shing agilators. Electric Motors. Electric Motors.
		wick green. 4. Dry distempers' coment based water paints.	Pigment/cement.		5. Cream whippers and egg-beaters Electric Motors. 6. Clothes-washing ma- Electric Morors/agilators
		<ol> <li>O'l bound distemper</li> <li>Water pigment finishes for leather</li> </ol>	Pigment and caseine,		shines. 7. Dishwashing Machines. ines. 8. Automatic smooth- Thermostator Heating
		7. Plastic emuls on paints  8. Tinting paste (blue)  9 Sriff paints	Synthetic tesins or emulaion. Pign et t. Pigment.		ing Iron fitted with Elements.  dev'ce for automatic regulation of tem-
		paints and enamels.	Pigment oil and resins, Organic pigments like		9. Geysers, all types. Thermostats and Heating Elements. 10. Water Boilers Heating Elements.
		pigments, ordinari ly used for the printing of textiles, whether in the form of powder, paste or			11. Shavers Electric Motors of cutter set.  12. Hair Dryers, Hair Electric motors of Curlers, permanent coils and plates.  way ng apparatus and
			Resins. Bitumen.		curlingtong heaters.  13. Massage apparatus Transformer Coil an applicator.
		coal ar blacks.  14. Nitrocell 103e lac- quers clear and pigmented and nitrocellulose an- cillaries in liquid form.	Nitrocellulose.		14. Kettles, saucepans, Heating Elements.  steamers. Coffee mar- kers (including Percolators of the demestic types), cookers, egg-boilers, frying pans.
		15. Ni-rocellulose an- cillaries in semi- solid and pasty form	•		15. Toasters  16. Hot plates, cooking Heating Elements, ranges, grillers boil- ling plates, plate warmers, food warm-
	14	HH Fertilisers: (i) Urea  (ii) Calcium Ammonlu	Riw Naohtha/Ammonia/ Lignite/Coal Corbordi- ovide/Calcium Cynamide m Ammonia and limestone		ingtrays, food warming trollies, hot food cabinets.  17. Coffee roasting appliances.  18. Room heater fitted Heating Elements
		Nitrate. (iii) Superphosphate.	Dolomite. Rock phosphate and sulphuric acid.		with air circulation and Electric Motors, device,  19. Ice Cream churners Electric Motors,
		· ·	te Ammonia and nitrie acid  Sulphur/sulphuric acid/		or Ice Cream Freezers, 20, Domestic ovens of Heating Elements or
		(vi) Double salt (Ammonia sulphate	Ammoria. Gypsum, coal, nitric acid,	17.	all types. Thermostats.

#### FORM IV

#### ACCOUNT OF RAW MATERIALS AND COMFONENTS

(Rule 173 G)

	Name and Address of th Description of Raw Ma							
Date	Opening Balance	Quantity received	Total	Quarrity manufac	used in the ture of	Quantity dispos	otherwise ed of	Q lantity wasted or destroyed
				Excisable goods	Other goods	Nature of the disposal	Quantity	
ī	2	3	4	5	6	7	8	9

#### Total for the month

Closing balance	Quantity of excisable goods manufactured	Q tantity of other goods manufactured	Remarks	Signature of the Assessee or h
10	II	12	13	14

### Total for the month

Notes :- 1. Separate Opening should be provided in respect of each raw material, con for ert.

- 2. If any raw material component is used for more than one exciseable goods (felling under different traiffing ) crul cit goods manufacture. Quantity used for each of such goods should be shown separately along with description of any hygods by suitably subdividing columns 5 and 6,
- 3. Columns it and 12 need not be filled in daily; only the monthly figures may be shown against "Totals for the month".

[No. 3/71.]
A. S. JAFFAR,
Collector.

## कार्यांकार समाहर्ता, केन्द्रोम उत्पादन ज्ञाहरू, कनावरीय:सा, गुंतुर-४

## केन्द्रीय उत्पादन शुल्क गुंत्र, 13 दिसम्बर 1971

एस० ग्राठ 1351 -- केन्द्रीय उत्पादन शुल्क नियम 1944 के नियम 173 (छ) (4) के भ्रंतर्गत प्रदत्त शक्तियों का प्रयोग करते हुए मैं एतद्द्वारा इस ग्रधिसूचना में संलग्न सारणी के स्तंम्भ 3 में सूचीबध्द उत्पादन शुल्क योग्य पण्यो का भ्रभिनिर्माण करने वाले निर्धारितियों को आदेश देता हूं कि ने सारणी के स्तम्भ 4 में प्रत्येक के सामने दर्शाए गए प्रमुख कच्चे मालों का प्ररुप 4 में जिसकी एक प्रति संलग्न है, अथवा एसे भ्रन्य प्ररुप में, जो व्यक्तिगत प्रकरण में यथावत श्रनुमोदित है, लेखा रखेंग।

2. उन निर्धारितियों को, जिनका इस ग्रधिसूचना से संबंध है, एतद्द्वारा यह श्रादेश दिया जाता है कि वे केन्द्रीय उत्पादन शुल्क नियम 1944के अन्तर्गत विहित प्ररुप श्रार०टी०5 में अब अधिसूचित कच्चे मालों के लिए एक त्रैमासिक विकरणी प्रस्तुत करेंगे।

## सारसी

स्वनिर्धारणपर निकासी प्रक्रिया के भ्रन्तर्गत लेखा रखने तथा विवरणियां प्रस्तुत करने के लिए उत्पादन शुल्क योग्य पण्यों एवं उनके प्रमुख कच्चे माल के नामों की सूची।

क्रमांक	टरिफ मद सं०	विवरण	महत्वपूर्ण कच्चे माल के नाम
1	2	3	4

1 (2) खंडसारी चीनी

गन्ना भ्रथवा राय, जो भी प्रारंभिक माल के रुप में प्रयुक्त हो ।

#### 1 (ख) तैयार अथवा परिरक्षित 2.

- मांस, मांसक्षेप ग्रथवा [मांस, मांसक्षप श्रीर रक्त पणुरक्तकी चिर्मेटी एवं जैसी भी स्थिति हो । तादश्य ;
- 2 अन्य तैयार श्रयवा परिरक्षित मांस

मास

3 मांससार तथा मांसरस

मांस

4 तैयार तथा परिरक्षित

मछली

5 अस्टिसियन्स तथा मोलस्क परिरक्षित श्राधारभूत माल ।

6 सूप तथा आथ

· जिनसे सैयार किये गये

व प्रमुख माल।

7 बोतलबन्द तथा डिब्बा चीनी बंद फल

3

4

8 मुरब्बे, जेली तथा यदि चीनी में परिरक्षित चीनी पाक तो भाल जिसमें परिरक्षित

9 यातित पेयों के भ्रति-(i)फलों के रस/फलों रिक्त फलों के शरवत, के गुदे । ऋशस, पानक, फलों के (ii) घीनी रस मनित दायी पेय जो पेय के रूप में दिये जाते

के लिए तैयार हों। 10 [कार्नफ्लेक्स,श्रोर्टस 📗 तथा बीन्स

भ्रनाज या घोट

बीन्स ; 11 टमाटर के कैचग्रप

टमादर रस भ्रथव दमादर

12 डिब्बो प्रथवा पन्नी 🖟 फलियों में मटर के पैकेटों में ग्रविष्टित निर्जेलीकृत मटर

13 ऐसे चूर्ण के श्रतिरिक्त विशुद्ध ताजा दूध जो विशय रूप से तैयार स्किमड दूध, जैसी भी किये गये हों ,दूध चूर्ण 🛒 स्थिति

14 संघनित दुध, भले ही ताजा दुध भौर चीनी मीठा किया गया हो या महीं ।

15 म्राटा म्रथवा स्टार्च, म्राधारभत संघटक माल्टासार श्रथवा माल्ट-युक्त कार्ली से सैयार की गई वस्तुएं तथा दुध म्राहार जो कि केवल द्ध म मिलाने से श्रथवा द्ध के साथ उवालने से पेयस्थ के प्रयुवत हो सकती है, रुग्णाम तथा दलिया जो कोकोयुक्त हो भ्रथवा नहीं, किन्तु शिशुप्रालन के लिए विशेष रूप से निर्मित शिशुश्राहार के म्रतिरिक्त। 🖇

जिलेटिन कस्टर्ड जेली स्टार्च दुन्ध चूर्ण चीनी

17 कुल्लिम शर्बत

धदरक

18 जिजर, बियर तथा जिज रएल

16 टेवल जेली, जेली स्फटिक पाउडर, भ्राइस्कीम पाउडर 🖠

1	2	3	4	1	2	3	4 2.
3.	6	19 जिंजर काकटेल मोटर स्पिरिट	ग्नदरक  (i) कच्चा तेल  (ii) कोलटार/ बेंजील  के लिए कच्चा बेंतल टोल्यूब तथा विलायक नेफथा।			स्वच्छ तथा पिर एव तरल रूप से लुलोस के सह 15 श्रर्ध-ठोस तथ	i नाइट्रोसे ायक ा लेप नाइट्रोसेलुलोज
4.	7	मिट्टी का तेल	कच्चा तेल			रुप में नाइट्रोसे सहायक ।	તુલાપા મા
5.	8	परिष्कृत डीजल तेल तथा वाष्पीकृत तेल	कच्चा तेल			·	र्ष ग्रन्यथा सेलुलोज एसीटेट/ सेलुलोज ब्यूटायरेट
6.	9	डीजल तैल ग्रन्यथा निर्दिष्ट नहीं	,कच्चा तेल	11	14 ज ज (।	उर्वरक ) यूरिया	क <del>च्</del> चा नेपथा/ <b>ध</b> मोनिया
7.	10	फरनेस तैल	कच्चा तेल		ζ.	/ eA · · ·	लिन्नाइट/ कोयला/
8.	11	श्रस्फाल्ट, बिट्रूमन तथा डामर	कच्चा तेल				कार्बन-ब्दि-मोबिद/ केलशियम सायनामा <b>इड</b>
9.	11 क	पैट्रोलियम उत्पादन, श्रन्यथा निर्दिष्ट नहीं रंग तया वानिश	कच्चा तेल			:) केिणयम श्रमोनि नाइट्रेंट :) सुपरफास्फेट	यम श्रमोनिया तथा चूने का पत्यर /क्रोलोमाइट राक फास्फेंट तथा
10.	14	सीसा, सफेदसीसा तर् टटेनियम व्दिमोविद २ एल्यूमीनियम लेप ३ मुप्क रंग तथा निर् लिखित लीड कोम तथा वर्ग्सिवक ग्रीन 4 मुप्क समारंजन/सी ग्राघृत जलीय रंग 5 तेल बध्दसमारंजन 6 चमडें के लिए जली पिग्मेंट परिस्स 7 प्तास्टिक तेलोद रंग 8 मारंजकलेप (नीर् १ कड़े रंग 10 तैयार मिश्रित रंग एनामल 11 सामान्यतः वस्त्रों छपाई में प्रयुक्त ग्रपक् कार्बनिक पिग्मेंट, च चूर्ण के एप में हो या ग्रथवा तेलोद 12 वार्निण	सफेद एल्यूमीनियम चूणं न्न- लैंड कोमट/पणियन स ब्लू। । मेंट रंजन/सीमेंट पिग्मेंट प्रथवा तेल य पिग्मेंट तथा कैसीन स कृतिम चपडा प्रथवा तेलोद। ता) पिग्मेंट तथा पिग्मेंट लेप चपडा की थैली सायनाइन कीणं के सदृश कार्बनिक ाहे पिग्मेंट	12	(5) (6) (7) (8) (9)	(श्रमोनिया सल्फेर नाइट्रेट ) ) रवेदार मिश्र उर्व ) श्रमोनियम क्लो- राइड ) डायग्रमोनियम फास्फेट पेस्टबोर्ड, मिल बोर्ड स्ट्राबोर्ड सथा कार्ड बोर सहित सभी प्रकार का	काम्ल गंधक/गंधामल/प्रमोनिया जिप्सम, कोयला, नोषिकान्त।  रक यूरिया, एम॰ पोटाष, प्रमोनिया का सैल्फेट, सुपर फास्फेट। साधारण नमक/नप्था  भ्रमोनिया, रांक तथा गंधक।  (1) रसायनिक लकड़ी ई का गूदा तथा/ प्रभवा बांस, विरस्य चिथड़े, स्ट्रा प्रभवा गूदा बनाने के लिए कोई प्रन्य प्रारम्भिक माल। (2) पनालीदार बोर्ड के लिए पनालीदार कागज महस्वपूर्ण कच्या माल होगा।
		ब्लेक	V	13	18क र	<b>पू</b> ती <b>धा</b> गा	सूती <b>धागा</b>

1	2	3	4	1	2	3	4
14	19		सूती कपड़ो के विधायकों के लिए सूती कपड़ा।			(12) हेयरडायर्स हेयर कर्लेस, स्थायी वेरि उपकरण तथा क टांग हीटर्स ।	हंग काइल्स तथा प्लेटे
15 16	22 क 33 ग	जूट विनिर्माण घरेलु विद्युत उपकरण	जूट			(13) मर्दन उपकरण	ट्रान्सफार्मर काइल तथा एप्लीमेटर I
		<ol> <li>(1) मून्यक शोधक</li> <li>(2) कुट्टिम प्रमार्जरक</li> <li>(3) पेषक तथा मिल्लक</li> </ol>	विद्युत मोटरें विद्युत मोटरें ग्र <b>थवा</b> प्रभार्जन एजीलेटर विद्युत मोटरें			(14) केटलियां, सामुपा स्टीयर, काफा (घरेलू प्रकार वे लेटर सहित ) ऐप बायलर्स फाई	ान तापन घटक मार्केर, रेपरक- मुकर,
		(4) जूट निसारक (5) कीम व्हिपसंतिथा एगबीटसं (6) वस्त्रघावन यंक्ष	विद्युत मोटरें विद्युत मोटरें विद्युत मोटरें /एजी- लेटर्स ।			(15) टोस्टर (16) हाटप्लेट,कुकिंग रे प्रिलर, बायलिंग प्लेट वार्यर, भोज करने वाली द्रे, भं	तापन घटक जि, नियंत्रण युक्ति के प्लेट, तापन घटक कि गर्मे
		(7) प्यालीघावनयंत्र (8) साप का स्वविनियम करने वासी युक्ति युक्त स्वचलित चिकनाने वाल इस्त्री ।	घटक ।			गर्म करने वाली ट्राली, हाट फूड (17) काफी विमर्जन उपकरण (18) वागुपरिवहण साध युक्त कक्ष तापक	तापन घटक भ्रथवा कार्ये न तापन घटक तथा विद्युत मोटरें।
	(	(9) सभी प्रकार के उष्णोत्स (10) जल वाष्पित	तापस्थाप भयवा तापन घटक । तापन घटक ।			(19) भ्राइसकीम मथानी भ्रयवा श्राइसकी (20) सभी प्रकार के घरे भ्रष्मक	म भ्यानक
	(	(11) क्षुरक	विद्युत मोटरें प्रयवा कटरसेंट।	17 18	42	लयुचौर्य्यसुरक्षित ड ध्रन के गोले	किन टिन की चादरें। कच्चा श्रन ।

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		का ना	ाम तथा	का लेखा ( पता वंवरण		•		• • • • • • • • • • • • • • • • • • • •	· · · · · ·	• • • •	
दिनांक	पिछला ] श्रतिशेष		उल		्रभ्रन्य	की गई	मात्रा	श्रपव्यय		उत्पादन शुल्क योग्य श्रमिनिर्मित वस्तुद्यों की मास्रा	निर्मित वस्तुग्र
1	2	3	4	5	6	7	8	9 :	10	11	12
	मास का यो	ाग							1	मास का योग	
टिप्प	णी :	निर्धार	ती श्रथवा र	उसके प्रतिनिधि	ध <b>के</b> हस्ताक्ष	ार					
1	3			1.4					.,,		

टिप्पराो :---

- प्रत्येक कच्चे माल/संघटक के लिए ग्रलग प्रारंमण हों ।
- 2. यदि कोई कच्चामाल /संघटकों (विभिन्न टेरिफमद के ग्रंतर्गत) एक से ग्रधिक उत्पादणुल्क योग्य वस्तु के लिए ग्रथवा श्रन्य श्रमिनिर्मित मालों के लिए प्रयुक्त हो तो ऐसा प्रत्येक वस्तु के लिए प्रयुक्त माला स्तभं 5 भीर 6 के समुचित विभाग कर ऐसी वस्तुओं के विवरण सहित श्रलग से दर्शायी जाए।
- 3.्रिस्तंम्भ 11्त्रीर 12्को प्रतिदिन भरने की श्रावश्यकता नहीं है, 'मास का योग्य' के सामने केवल मासिक श्रांकड़े दर्शाए जाएं ।

[ぜ∘ 3/71]

ए० एस० माई०, जफर

समाहती ।

## OFFICE OF THE COMMISSIONER OF INCOME TAX, KERALA, ERNAKULAM SOUTH, COCHIN-16.

#### INCOME TAX

#### Cochin the 9th August, 1971

- S. O. 1352.—In pursuance of sub-section (1) of Section 287 of the Income tax Act, 1961 (43 of 1961) and in pursuance of the order F. No. 16/202/67-ITB dated 25th March, 1969 of the Ministry of Finance (Department of Revenue and Insurance) Government of India, I hereby publish the names of the assessees:
  - being the individuals or Hindu Undivided Families, who have been assessed on an income of more than a lakh of rupees, in
  - Schedule I appended hereto:
    being Firms: Association of Persons or Companies who have been assessed on an income of more than ten lakhs of rupees, in Schedule II appended hereto:

during the Financial Year 1970-71.

SCENDULE I Names of all Individuals and Hindu Undivided Families assessed on an income over rupees one lakh in the financial year 1970-71

SI. No.	Name and Address	Status	Asst year							Income assessed under the Income-tax Act, 1961
(I)	(2)	(3)	(4)							(5)
										Rs.
1	S/Shri. Alexander V. M., M/s. Vellappilli Bros., Kottayam.	Individual	1979-71	٠	•	-	•	•		1,01,380
2	Anandaji Shah, S.,	Do.	Do.	٠	-	•	•	•	•	1,00,460
3	Ahammed K., Manjeri	Do.	1969-70	•	•	•	•	•	•	1,21,050
4	Haji K. Assanar,	Do.	1970-71	•	•	•	•	•		1,33,250
	eer G. J., Cochin-2.	De.	Do.	•	•	•	•		•	1,20,230
6	Asheer B. J., Cochin-2.	Do.	Do.	•		-			٠	1,24,519
7	Asheer S.J.,	. De.	Do.	•	•	•		•		1,13,620
8	Balakrishna Pillai P., International Cashew Traders, Quilon.	Do.	Do.		•	•				2,17,630
9	Bolland A.D., C/o Pierce Leslie India Ltd.,	_							ı	
	Calicut.	, <u>D</u> o.	1966-67	-	•	•	•	•	•	I,94,5 79
10	Do.	Do.	1967-68	•	•	•	•	•	•	1,41,390
11	Do	Do.	1 <b>968-6</b> 9	•	•	•	•	•	•	1,78,850
12	Do	Do.	1969-70	•	•	-	-		-	1,62,380
13	Do	. Do.	1970-71	•	•	•	-			1,68 <b>,26</b> 0
14	Bharathan Pillai P., Asiatic Export Enterprises, Quilon.	Do.	Do.	:				•	:	1,43,570
15	m to I had Hamphand Chah	. Do.	Do.	•		•				1,05,290
16	A TO TO TOTAL Company	-								
	Trivandrum.	. Do.	1969-70			•		-		1,08,830
17	Do	. Do.	1970-71				-			1,73,870
18	Chellappan Chettiar N., Sivakumar Oil Mills, Mayyanad, Quilon.	Do.	Do.	•	•	•	•	•	•	1,76,460
19	Chacko T.M., M/s. T.M. Chacko & Parterns, Kanjirappally.	. Do.	Do.	•			•			1,23,660
20	Cherian K. M., C/o. Malayala Manorama, Kottayam.	, Do.	Do,					•		1,11,750

	2		3			<b></b>	4				5
	S/Shri.		<del></del>								Rs.
21	Chackola Lonappan Palu, Chackola Bhavan,										
	Trichur. Cheria Pathrose,		Individu <b>a</b> l	1970-71	•		•	•	•	•	1,01,220
22	Kolencherry.	-	Do.	1969-70							1,33,880
23	Damodaran A New Timber Traders, Calicut.		Do.	*050 5*							a ca 940
24	Francis K. J.,	•		1970-71	•	-	•	•	•	•	2,57,840
25	Trichur. H. H. Gouri Lakshmi Bhai,	•	Do.	Do	•	•	•	•	•	•	2,22,560
26	8th Princes, Kawdiar Palace, Trivandrum. H. H. Gouri Parvathy Bhal,	•	Do.	Do.	•				•	•	1,65,140
	6th Princess, Kawdiar Palace, Trivandrum. Gangadharan Pillai P.,		Do.	Do		-		•			1,82,580
27	Kerala Nut Food Co., Quilon.		Do.	Do.	_		_			_	1,12,740
28	Gopinathan Nair K. Cashew Exporters,	-			-	•	•	•	•	•	, ., .
29	Quilon	•	Do.	1967-68	•	-	•	•	•	•	5,58,190
-/	Chirathilttu, Ittithanam, Changanacherry.		Do.	1962-63	_	_					3,91,420
30	Gopala Kini V., General Merchant,	_	Do.		·	•	•	•	•	•	
31	Kayamkulam. Hall P. G. S., Malavalam Plantations,	•		1970-71	•	•	•	•	•	•	1,14,840
	Cochin-3	•	Do.	1969-7 <b>0</b>	•	•	•	•	•		1,36,680
32 33	Do	•	Do.	. 1970-71	•	•	•	•	•	-	τ,43.810
34	Kottayam.  Jhon Enock, Western  Medical Stores,	•	Do	Ъо.	•	•	•	•	• '	•	2,04,520
35	Quilor. Jacob K' A., Contractor,	•	Do.	Do.	•	•	•	•			1,38,480
	Kadavanthara,		<b>75</b> .								
_	Ernakulam.	•	Do. Do.	1966-67	•	•	•	•	•	•	1,31,450
36 37	Joseph Lopez,	•		1967-68	•	•	•	•	•	•	1,13,810
38	Ernakulam. Jeevanraj Vithaldas,	•	Do.	1968-69	•	•	•	•	•	•	1,45,630
39	Cohin-2.  Jackson M. C. A.,	•	Do.	1970-71	•	•	•	•	•	•	1,20,560
37	T.T. E. & Co. Ltd, Vandiperiyat.		Do.¶	Do.¶							1,53,37 <b>0</b>
40	Kurien Abraham, : Clo Calicut Tyre- Retreaing Co.,		<b>7</b>	_							
41	Calicut. Krishnan M., Haridas Bros.,	•	Do.	Do.	•	•	•	•	•		1,01,520
	Big Bazar, Calicut. Karappan A.M.,	•	Do.	Do	٠	٠	•	•	•	-	1,22,010
	New Timber Traders, Calleut.  Kochukrishnan Nair K.,	•	Do.	Do .	•	•	•	•	•	•	2,56,720
15	Geetha Automobiles, Calicut	•	Do.	1970-71	•	-	•	•	•		1,88,260
44	Kaderkutty A.K., Tellicherry		Do.	Do.		•	٠		-		1,74,870
45	Karunakaran K., Karuna Cashe Co., Quilon.		Do.	1967-68		•	-				1,19,730
46	Do	•	Do.	1968- 69	•	٠	•	•	•	•	1,36,840

(I)	(2)	(3)			(4)	)				.(5)
										Rs.
47.	Krishna Iyer N., Advocate, Kottayam.	Individual	1958-59						_	6,22,370
48.	Do	Do.	1959-60	•	•	•		•	·	5,12,640
49.	Do.	Do.	1962-63							2,19,240
50.	Do	Do.	1966-67	•	_	-	-			7,21,660
51.	Late Kochuvareed T.V., Trichur-Represented by legal heirs.	Do.	1952-53	•	•	•	·	·	,	
52.	Do.	Do.	1953-54	•	•	•	•	•	•	1,02,374
53.	Do.	Do.	1955-56	•	•	•	•	•	•	1,00,991
54.	Krishnunin Co.	Do.	1966-67	•	•	•	•	•	•	1,07,574
55.	Techampara. Late Kumaran Nair, Co.,	ъ.	1900-07	•	•	•	•	•	•	1,29,310
٠, ر ر	Contractor, Chalakudy, Represented by son Sri. C. K. Govindankutty									
	Nair.	Do.	1970-71				•	•		1,21,630
<b>5</b> 6.	Kolencherry.	Do.	1966-67	•						1,36,790
57-	Kamath M.R., Bakul Cashew Co., Quilon	Do.	1966-67					•		1,72,355
58.	Landon, C.H.S.,	Da	f							_
	Hurrisons and Cross Field, Cochin-3.	Do.	1969-70		•	•	•	•	•	1,42,040
59.	Do.	Do.	1970-71	•	•	•	-	•	•	1,36,250
	Lorance C.W.M., Wenworth Estate, Cherampadi Post.	Do.	Do	2	•	•			•	1,07,890
01.	N.H. Lakshmi Bhai, Ist Princess, Kaudiar Palance, Trivandrum.	Do.	1979-71		_		_			1,61,580
62.	Lakshmanana Pillai P., Laxmon & Co., Quilon.	Do.	Do.	•				•	•	1,56,810
63.	Mathew V.C., Vellapilly Bros., Kottayam	Do.	Do.						•	1,05,430
64.	Mamman K.M., Malabar Timber Co., Ernakulam	Do.	Do.		-	•				1,57,440
65•	May A.R., Binny Ltd., Cochin-1	Do.	Do.				•	•		1,84,533
66.	Mani C.C., Kolencherry.	Do.	1966-67			•				1,25,860
	J. Mc. Adam, J&P Coatas, Koratti	Do.	1970-71	•	•		•	•	•	1,97,120
•	Namboodiri C.N., Thodupuzha.	Do.	Do.	•	•					1,24,270
	Neale D.E., Dynock Estate, Vandiperiyar.	Do.	Do.	•			•		•	1,03,950
•	Narayanan T., C/o. M/s.T. Narayanan, Merchants, Badagara.	Do.	1969-70	•		•	•			1,08,380
	Paylor R. H., Harisons & Cross Field, Cochin-3.	Do.	1970-71	•		•			•	1,37,780
•	Pittaway-L.G., Malayalam Plantation, Cochin-3	Do	1967-68							1,42,060
73.	Parvathy B Kerala Nut Food Co, Quilon	Do	1969-70	•	•	•	•	•		1,28,410
74-	Laxman & Co, Quilon	Do	1970-71	•				-		1,22,620
75•	Pavunny K. I. C/o A.C. Stores, Ernakulam .	Do	1969-70			•		•		1,52,2 10
76.	Do	Do	1968-69	•	•	٠	•	٠		1,11,450
77•	Do	Do	1967-68	•	•	•	•	-		1,01,390
78.	Ramakrishan Sarma, S., 'Sreepathi' Pattom Palace,	Do	1050 51							T 00 /0-
79•	Trivandrum Raghava Menon A.C.,	Do	1970-71	•			•	,		1,20,620
80,	Cochin-3	Do	1969-70	•	•	•	•	•	•	1,39,990 t on 860
	Harrison & Cross Field, Cochin-3	( )()	1070-71							1 00 600

(1)	(2)	(3)				(4)				(5)2
										Rs.
8r.	Subhadra Ravikarunakaran, Santhi Bhayan, Alleppey	Individual	1968-69			•		•	•	1,32,870
82.	Sadananda P. K. Excel Se ² Foods, Pachalam.	Do.	1967-68	,						1,05,630
<b>8</b> 3.	Cochin-2.	Do.	1970-71				•			1,12,840
84.	Samuel Aaron Co., c/o Hindustan China Clay Works, Pappinissery, Cannanore	Do.	1969-70	_						1,99,400
85.	Seshagiri Bhat B., c/o M/s. Vasudeva Bhat, Tellicherry.	Do.	1970-71					_		1,38,39
86.		Do.	1970-71	_		_	_			1,13,740
87.		Do.	Do.	·	_	_	•	•	•	1,18,060
\$8.	Subramania Iyer N., Kottayam.	H.U.F.	1958-59		•	•	•	•	•	
•.				•	•	•	•	•	•	16,66,460
<b>\$</b> 9.	Do	Do.	1959-60	•	•	•	•	•	•	6,74,930
90.		Do.	1960-61	٠	•	•	•	٠	•	4,38,60
91	(Do	Do.	1961-62	•	•	•	•	•	•	1,40,160
92.	Do	$\mathbf{Do.}$	1966-67		•	•	•	•		7,32,270
93•	Sreedharanunni B.N., Sreekrishna Pharmacy, Trivandrum.	Individual	1966-67					•		6,27,900
94.	Thomas O., C/o, Forbes Ewart & Figgs (P) Ltd.,									
	Cochin-3	Do.	1970-71		•	•		•		1,11,390
95. 96.	Thomas K.C., Thodupuzha Twaddel J.W.,	Do.	1966-67	•	•	•	•	•	•	1,00,520
97.	J&P Coats, Koratty	Do.	1970-71	•	•	•	•	•	•	2,15,900
98.	Calicut	· Do•	1960-61	•	•		•	•	•	1,00,990
•	Nani Niwas, Quilon Vijayaraghavan, M.K.	Do.	1970-71	•		•	•	•	•	2,51,100
99•	Koorkencherry, Trichur. Vasu N.T.,	Do.	1966-67	•	•	•	•	•	•	1,72,500
100.	General Merchant, Big Bazar, Calicut.	Do.	1970-71		_		_			1,27,810
101.	Weavers P. J.,	Do.	Do.	-	-	•	-	•	•	•
101.	Harrisons & Cross Field Ltd., Quilon.		201	•	•	•	•	•	•	1,27,850
102.	Yusuff C. P.A., Mundakayam	Do.	Do.					•	•	2,49,350
		Sc	HEDULE II						•	
Sl. No.	Name and address	Status	Asst. year							Income assessed under IT Act, 1961
I	2	3	4				, . <u> </u>			5
										Rs.
1.	Commonwealth Trust Ltd., Calicut.	Company	1970-71	٠	•	•	•	•	•	13,86,150
2.	Forbes Ewart & Figgs (P) Ltd Cochin-3	Private Ltd. Co.	Do.				٠	•		11,69,990
3.	Punalur Paper Mills Ltd., Punalur.	Company	Do.			•				22,19,300
4.	Premier Cotton Spinning Mills Ltd., Kanjikode, Palghat.	Do.	Do.					•	•	10,74,460
5.	Quilon Marine Produce Co., Quilon.	Firm	1969-70		-		•	-	-	11,46,830
6.	Travancore Titanium Products Ltd., Trivandrum	Company	1970-71							80,13,590

14	2	3	4						 	5
7-	Travancore Sugars & Chemicals Ltd., Tiruvalla.	Public Ltd Co.	1969-70		•				16.87	7,650
8.	Travancore Tea Estates Ltd., Vandiperiyar.	Foreign Company	Do.						12,1	8,280
9.	Travancore Cochin Chemicals Ltd., Udvogamandal.	Public Ltd. Co.	1965-66	٠	-	•	,	•	18,3	2,810
۲Ó٠	The Western India Plywoods Ltd., Baliapattom.	Company	1970-71	•	•	•	•		29,19	5,070
ΙΙ.	Do.	Do.	1964-65						23,01	1.850
12.	Do.	$\mathbf{D}.\mathbf{\sigma}$	1963-64			-			21,33	

[C. No. 10/B/Tech/A/71-72]

# मायकर चायुक्त का कार्यातय, केरल, एरएाक लग संत, कं/चीन

#### श्रायकर

### कोच्चिन, ९ ग्रगस्त, 1971

एस॰ ग्री॰ 1352.. भायकर भिधिनियम, 1961 (1961 का 43) की धारा 287 की भनुभारा (ii) के श्रीर विश्ति मंत्रालय (राजस्व ग्रीर बीमा विभाग) के श्रादेण एफ सं॰ 161202167~ए० टी॰ बी॰ दिनांक 25 मार्च, 1969 के भनुसरण में, मैं निम्नलिखित निर्धारितों का नाम विज्ञापन करता हूं।

ग्न. ब्यक्ति या हिन्दू ग्रविभक्त परिवार होने से , 70−71 के सम्पत्ती वर्ष में एक लाख रुपये से ग्रधिक ग्राय पर निर्धारित किया गया है, जिनका नाम श्रनुसूची 1 में हैं ।

न्ना. फर्म या व्यक्तियों का सम्मेलन या कम्पानि ोति थे, 70-21 के सम्पत्ति वर्ष में दम लाख रूपये से अधिक भाग पर निर्धारित किया गया है, जिनके नाम अनुसूची 2 में हैं।

# ग्रनुसभी 1

क्रम सं <b>स्</b> या	नाम स्रो	र पता				स्थितिया पद	निर्धारण वर्ष	भाय कर ध्रधिनियस 1961 के ध्रनुसार निर्धारित किया गया
								₹0
1	श्री भ्रलक्सान्डर वी	› एम <b>०</b> वल्लापि	ल्ली क्रब	र्स कोट्टयम	₹.	<b>ब्यक्ति</b>	1970-71	1,01,380
2	श्री ग्रानन्द जी शाह एर	त्र०, एस० एम० व	प्ट्रीट, कार	लीकट	•	<b>=</b> यक्ति	1970-71	1,00,460
3	थी ग्रहमद के०, मंजरी	t.	•	•		व्यक्ति	1969-70	1,21,050
4	श्री हाजी के ग्रस्सनार	, कोष्चिन-2	-			<b>ब्यक्ति</b>	1970-71	1,33,250
5	श्री ग्राणीर के० जी० जे	io, कोच्चिन-2				ब्यक्ति	1970-71	1,20,230
6	श्री मणीर, बी० जे०, व	कोच्चिन−2				<del>व</del> ्यक्ति	197 <b>0-7</b> 1	1,24,510
7	श्री भ्रज्ञीर, एस० जे०,	कोच्चिन-2			•	<b>ब्यक्ति</b>	1970-71	1,13,620
8	भी <mark>बालकृष्ण पिल्ले, पी</mark>	io, इन्ट <mark>रनेशन</mark> ल	काष्यू, ट्रे	डर्स, कोल्ल	म	व्यक्ति	1970-71	2,17,630
9	बोलन्ड, ए० डी०, पिये	रस ^{्त्रस्लो इन्डिस}	षालि०,	कालिकट		≖्य <del>वि</del> त	1966-67	1,94,570
10	N)	•		•		<b>•यक्</b> त	1967-68	1,41,390
11	•	•		•		ब्य <del>णि</del> त	1968-69	1,78,850
12	73	•	•	•		<b>व्यक्ति</b>	1969-70	1,62,380
13	13					<i>व्यक्ति</i> ,	1970-71	1,68,260
14	श्री भरतन पिल्ले पी, ए	(शियाटिक एक्सप	t८, उन्टर	प्रेसस, कोरू	लम	<b>न्यपि</b> ल	1970-71	1,43,570
15	बालुभाई हामचन्द शाह	, को <del>ण्यिन-</del> 2		•		<b>≈्यक्ति</b> ,	1970-71	1,05,290
16	चेस्लपन, एन, पी० डब्स		ोणट्रा <b>क्ट</b> र	. शंखुम्	[खम,	,		. , ••
	तिरुवनन्तपुरम .					<b>व्यक्ति</b>	1970-71	1,73,870

l	2	3	4	5
17	चेल्लप्पन, एन, पी० डब्ल्यू० डी०' कोणट्राक्टर शंखुमुखम			
• -	तिरुवनन्तपुरमः	ब्यक्ति	1969-70	1,08,830
18	चेल्लप्पन चट्टियार, एन० शिवकुमार ग्रोयिल मिल्स, मध्यनाड,		1300 70	1,00,030
10	कोल्लम	ब्यक्ति	1970-71	1,76.460
19	चाको, टी० एम०, टी० एम० चाको एन्ट पार्टनेसं, कोंजिर-	- 11 14	1070 71	1,70,400
1.7	पल्ली	<u>ब्यक्ति</u>	1970-71	1,23,660
20	<b>पै</b> रियान, के० एम० मलयाल, मनोरमा, कोंट्टयम	यक्ति	1970-71	1,11,750
21	चाकोलालोनप्पन पालु, चाकोला भवन, द्विषुर		1970-71	1,01,220
	चेरिय पत्नोस, कोलंचेरि	 <b>ब्यक्ति</b>	1969-70	1,33,88
23	दामोदरन ए० न्यूटिम्पर ट्रेडर्स, कालिकट	<b>ब्यक्ति</b>	1970-71	2,57,840
	फ्रानिसस, के॰ जे॰ दिचूर	न्य <b>क्ति</b>	1970-71	2,22,56
25	एच० एच० गौरी लक्ष्मी बायी, 8-प्रिन्सस, कौडियार पालस,		1.770 71	2, 22, 30
23	तिरुवनन्सपूरम	ब्यक्ति	1970-71	1,65,140
26	एच <b>० एच० गौरी पार्व</b> ती <b>बायी, 6-प्रि</b> न्सस, कौडियार पालस,	- 1111	1370 71	1,00,140
20	तिरुवनन्तपुरम	ब्यक्ति	1970-71	1,82.580
27	गंगाधर पिल्ले, पी० केरला नट फूड कं० कोल्लम	<b>ब्यक्ति</b>	1970-71	1,12,74
28	गोपिनाधन नायर, के, काष्पू एक्सपो स्टरस, कोल्लम	ब्यक्ति	1967-68	5,58 19
29	जोर्ज, सी॰ एन॰ चिरत्तिलाट्टू, इत्तित्तानम, चंगनागेरी	<b>ब्यक्ति</b>	1962-63	3,91,42
	गोपाल किनी, थी, जैनरल मरचन्ड, कार्यकुलम्	ब्यक्ति	1970-71	1,14,84
31	बाल पी० जी० एस०, मलयालम प्लान्टेशन्स, कोच्चिन-3 .	<b>ब्य</b> क्ति	1969~70	1,36,68
32	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	ब्यक्ति	1970-71	1,43,81
	्र इट्टि कुरियन, पाटिजारेकरा, कोट्टयम	<b>ब्यक्ति</b>	1970-71	
33	जोन एनोक वैस्टण मिडिकल स्टोरस, कोल्लम	ब्यक्ति	1970-71	2,04,52
34	जेकब, के० ए०, कोणट्राक्टर, कडवन्तरा, एरणाकुलम	स्यक्ति	1966-67	1,38,48
35	जैकब, केठ एठ, कोणदाक्टर, कडवन्तरा, एरणाकुलम	<u>ब्यक्ति</u>	1967-68	1,31,45
36	जोजफ लोपेस, एरणाकूलम ।	ज्यानस <b>ब्यक्ति</b>	1967-69	रु० 1,13,81 रु० 1,45,63
37	जीवराज विस्तल दास, कोच्चिन -2	ज्यानरा ज्य <b>नि</b> स	1970-71	• •
38	जावराज विस्तर बास, कार्यित न्यू	ज्यानरा	19/0-/1	৳৹ 1,20,56
39	बांडिपेरियार।	<b>ब्यक्ति</b>	1970-71	क्र <b>ा,53,37</b>
40	नुरियन ग्रवहाम, कालिकट टयर रिट्रेडिंग कम्पनी, कालि-		19/0-/1	00 1,00,37
40	क्ट	ब्यक्ति	1970-71	<b>হ</b> ∘ 1,01,52
41	कृष्णन एम०, हरिदास बदर्स, बिग बाजार, कालिकट	ज्यानता ज्या <del>विस</del>	1970-71	₹∘ 1,22,01
41	करणन एक एमक, न्यूटिम्पर द्रेडर्स, कालिकट	ज्यान्त <b>ज्यक्ति</b>	1970-71	₹ <b>0</b> 2,56, <b>7</b> 2
42	कोरुथ कुष्णन नायर, कें. गीता श्राटोमोबैस्स, कालिकट	ब्यक्ति	1970-71	रु <b>०</b> 2,88,72
43	कातरकुट्टी, ए० के०, तलशेरी	ज्यानस व्यक्ति	1970-71	₹0 1,74,87
44	करणाकरन, के०, करुणा काष्य्र कम्पनी, कोल्लम	ज्याक्त	1967-68	মত 1,19, <b>7</b> 3
45	··	ज्यान्त ज्यक्ति	1968-69	
46	" कृष्ण ग्रय्यर, एन०, ग्रडवोकेट, कोट्टयम	ज्यानत <b>व्यक्</b> त	1958-59	
47		ज्यानत ब्यक्ति	1958-59	ক্০ 6,22,37 ক্০ 5,12,64
48	"	•याक्त <b>ब्यक्ति</b>	1959-60 1962-63	
49	,	ब्याक्त <b>ब्यक्ति</b>	1962-63	
50	,,		1999-01	₹0 7,21,66
51	शि <b>व वार्व</b> काण्युवरात (मृत्), कानूमा उत्तराविकारिया स निरुपित करते हुये	, , ब्यक्ति	105059	1 00 00
	•	. क्याक्त . क्यक्ति	1952-53	1,02,37
52	, , , , , , , , , , , , , , , , , , , ,	, ष्यागरा	1953-54	1,00,99

1	2	3	4	5
53	0 -0 0	व्य <b>वि</b> स	1955-56	1,07,574
54	कृष्णनुष्णी, सी०, तेच्चम्पारा	व्यक्ति	1966-67	1,29,310
55	कुमारन नायर, सी० (मृत), कोणद्राक्टर, चालकुडी, पुत्र (सी०			
_	के० गोविन्द कुट्टी नायर) से निरुपति करते हुये	<b>व्य</b> ित	1970-7,1	1,21,630
56	कुरियाकोस, एम० के०, कोलन्चेरी	<b>व्यक्ति</b>	1966-67	1,36,790
57	कामत, एम० ग्रार० बेकुल काष्यू कं०, कोल्लम	⁻ यक्ति	1966-67	1,72,355
58	लान्डण सी० एच० एम०, हारिसन एन्ड क्रोस फील्डस, कोच्चिन-3	व्यक्ति ——	1969-70	1,42,040
59	" · · · · · · · · · · · · · · · · · · ·	व्यक् <del>ति</del>	1970-71	1,36,250
60	लोरन्स सी डब्ल्यू० एम०, बेन्दवस्त, एस्टेट, चेरम्पाडी			
	पोस्ट	व्यक्ति	1970-71	1,07,890
61	एच० एच० लक्ष्मीबाई, 1-प्रिन्सम, कौडियार, पालस, तिक-	٠		
0.0	वनन्तपुरम	व्यक्ति 	1970-71	1,61,580
62	लक्ष्मण पिल्ले, पी०, लक्ष्मण एन्ट कम्पनी, कोल्लम	व्यक्ति व्यक्ति	1970-71	1,56,810
63	मात्यू, बी० सी०, बेल्लापल्ली प्रदर्स, कोट्टयम माम्मन के० एम०, मलबार टिम्पर कम्पनी, एरणाकूलम	व्याक्त व्यक्ति	1970-71	1,05,430
64	मे० ए० ग्रार०, बिन्नी लि०, कोच्छिन-1	व्याक्त व्यक्ति	1970-71	1,57,440
65 66	मानी, सी० सी० कोलन्चेरी	व्याक्त व्यक्ति	1970-71	1,84,533
	जो० म० ग्राडम, जे एन्ड पी कोटस, कोरट्टी	व्याक्त व्यक्ति	1966-67	1,25,860
67 68	न्म्पूतिरी, सी० एन० तोडुपुषा	व्याक्त व्यक्ति	1970-71	1,97,120
69	नील, डी० ई०, डैनाक एस्टेट, वन्डिपेरियार	व्याक्त व्यक्ति	11	1,24,270
70	नारायण टीं ०, मे० टीं ० नारायणन, मरचैन्टम, बडगरा	व्यापत स्यक्ति	1000 70	1,03,950
71	पेयलर, श्रार० एच० हारिसन्स एन्ट कोस फील्ड, कोच्चिन-3	व्या <b>क्</b> त व्य <b>क्ति</b>	1969-70 1970-71	1,08,380
72	पिटट्रांवे, एल० जी०, मलयालम प्लान्टेशन, कोक्चिन 3	ज्यानत व्यक्ति	1967-68	1,37,780 1,42,060
73	पारवित, बी०, केरला नटफुड कं० कोल्लम	ज्यानत त्य <b>न्ति</b>	1969-70	1, 28, 410
74	परमेश्वरन भरतन, लक्ष्मण एन्ट कंपनी, कोल्लम	व्य <b>क्ति</b>	1970-71	1,22,620
75	पाबेप्णी, के० ए०, ए० सी० स्टोर्स, एरणाकुलम	व्यक्ति	1969-70	1,52,210
76	पाबुप्पणि, के० ए० ए० सी० स्टोरस, एरणाकुलम	व्यक्ति	1968-69	1,11,450
77	• •	ज्यक्ति	1967-68	1,01,390
78	" . रामकृष्णन शरमा, एस०, "श्रीपती" पट्टम पालस, तिरुवनन्तपूरम	व्य <b>मि</b> त	1970-71	1,20,620
19	राष्ट्र मेनोन, ए० सी०, क्षोच्चिन-3	व्यक्ति	1969-70	1,39,990
80	रीष, सी० डब्स्यू० एक्, हारिसन्स एस्ट कोस फील्ड, कोच्चिन-3	व्यक्ति -	1970-71	1,00,860
81	सुबद्रा रवी करुणाकरन, शांसी भवन, श्रालप्पी	व्यक्ति	1968-69	1,32,870
82	सदानंदन पी० के० एक्सल सी फुटस, पच्चालम	व्यक्ति	1967-68	1,05,630
83	साले मुहम्मद इष्राहिम सेठ, कोच्चिम-2	च्य <b>क्ति</b>	1970-71	1,12,840
84	साभुवल श्रारोण, सी०, हिन्दुस्तान चैना क्ले वरक्स, पा <b>पिनिशेरी,</b>			
	<b>फा</b> न्नर्र	व्यक्ति	1969-70	1,99,400
85	शेषगिरि भट, बी०, मे० वासुदेव भट, तलश्शेरी	व्यक्ति 	1970-71	1,38,390
86	शबुरत्तन पिल्सू, पी०, इण्डियन नट प्रोडक्ट्स, कोल्लम	<b>व्य</b> विस	1970-71	1,13,740
87	मरोजनी श्रम्मा, एन०, क्रौण टिन वर्ग्स, कोल्लम	व्यक्ति 	11	1,18,060
88	सुब्रमण्य ग्रय्यर, एन०, कोट्टयम	हि०भ्र०कु <b>०</b>	1958-59	16,66,460
89	"	हि॰ग्र॰क <b>ु॰</b>	1959-60	6,74,930
90	n	हि॰म॰कु॰	1960-61	4,38,600
91	$\nu$	हि०ग्र०कु०	1961-62	1,40,160
92	n	हि॰ग्र ३कु०	1966-67	7,32,270

	THE GAZETTE OF INDIA: JUNE 3, 1972/JYA	ISTHA 13, 1894	· · · · · · · · · · · · · · · · · · ·	LPART II
1	2	3	4	5
93	श्रीवरनुष्णी, बी० एन०, श्रीकृष्णा फारमेसी, तिच्वनस्तपुरम .	• स्यक्ति	1966-67	6,27,900
94	तोमस, जो०, फोरबस, एषरट ग्रौर फिर्गस, (प्रे०) लि०, कोचीन	<del>व</del> ्यक्ति	1970-71	1,11,390
95	तोमस के० सी०, तोडुपुषा	<b>म्यक्ति</b>	1966-67	1,00,52
96	त्वाडल, जे० डब्ल्यू० जे० एन्ट पी० कोटस, कोरट्टी .	<b>म्यक्ति</b>	1970-71	2,15,90
97	उस्मानकोया, एम० कालिकट	<b>म्प</b> क्ति	1960-61	1,00,99
98	उषा टो० सी०, नानी निवास, कोल्लम	<b>म्यक्ति</b>	1970-71	2,51,10
99	विजयराघवन एम० के०, कुरकन्चेरी, व्रिचूर	<del>व्यक्ति</del>	1966-67	1,72,50
100	वासु एन० टी० जनरल मरचैंन्ट, बिगबाजार, कालिकट	भ्यख्ति	1970-72	1,27,81
101	वीवेरस, पी० जे०, हारिसन एन्ट कोस फील्ड, लि०, कोल्लम 💨 .	<i>ब्यक्ति</i>	1970-71	1,27,85
102	युसफ सी० पी० ए०, मुण्डकयं	<b>अ्यक्ति</b>	1 <b>970</b> -71	2,49,35
	<b>ग्र</b> नुसूची—:	2	,	
कस	नाम श्रीर पता	स्थिति	निर्धारण वर्ष	<b>ग्रायकर ग्रक्षि</b> नियम
सं <b>च्</b> या				1961 के मनुस निर्घारित माय
1	2	3	4	5
1	कोमनवेलत ट्रस्ट लि० , कालिकट	कस्पनी	1970-71	13,86,15
2	फोरब्स एवारट एन्ट फिगस (प्रे०) लि०, कोिच्चन	प्र० लि० क०	1970-71	11,69,99
3	पुनलूर पेप्पर मिल्स सि० ,पुनलूर	कम्पनी	1970-71	22,19, 30
4	प्रीमियर कोट्टण स्पिनिंग मिल्स, लि० ,कांजीकोड पालगाट .	कम्पनी	1970-71	10,74,46
5	कील्लम मरैन प्रोडयूसक ० कोल्लम	फर्म	1969-70	, 11,46,83
6	ट्रायनकोर टटटानियम प्रोडक्टस लि० , तिच्वनन्तपुरम .	कम्पनी	1970-71	80,13,59
7	ट्रावनकुर षुगरम एन्ट केमिकस्स, लि० तिरुवल्ला	प० सि० क०	1969-70	16,87,65
8	द्रावनकूर टी एस्टोट लि०, वाण्डिपेरिया <i>र</i> ः	विदेशी कम्पनी	1969-70	12,18,28
9	ट्रावनकूर कोच्चिन केमिकल्स लि० ,उद्योगमण्डल	प० स्नि० का०	1965-66	18,32,81
10	दि वेस्टेण इण्डिया लि॰ ,बलियप इटम	कम्पनी	1970-71	29,15,07
			1964-65	
11	दि वस्टण इण्डिया प्लेवूड लि० ,बलियपट्टनम	कम्पनी	1904-09	23,01,85

[सी॰ सं॰ 10 /बी/टेंक/ए०/71-72]

S.O.1353.—In pursuance of sub-section (1) of Section 287 of the Income-tax Act, 1961, (43 of 1961) and in pursuance of order F. No. 16/202/67-ITB dated 25th March, 1969 of the Ministry of Finance (Department of Revenue & Insurance) Government of India, I hereby publish the names and other particulars relating to assessees on whom a penalty of not less than Rs. 5,000/- was imposed during the financial year 1970-71 in the Schedules I,II,III,IV,V and VI appended hereto:—

#### SCHEDULE I

Persons who have been penalised for concealment of income under section 271(1)(c) of the Income-tax Act, 1961 During the Financial year 1970-71

Sl. No.	Name and address	Status	Amount of p	enalty	· · — —		Ā	ssessment year
I	2	3		4				5
1. M/S	S. M. Ahamed Shah & Co., alghat.	Regd. Firm.	Rs. 7,483			-	•	1965-66

#### SCHEDULE II

Persons who have been penalised for failure to file the returns of income or to produce books of accounts under section, 271(1), (a) or (b) of the Income tax Act, 1961 during Financial year 1970-71

S1. No.	Name and address	Status	Amount of penalty	Assessmentyear
I	2	3	4	5
1.	Abdul Azeez, C/o. H. II. Y. Sai & Sons, Kayamkulam,	Individual.	Rs. 8,180	1964-65
2.	N. Chellappan, PWD Contractor, Shankumughan, Trivandrum,	Do	12,644	1967-68
3-	Do	$\mathcal{D}_{0}$	7,213	1968-69
4.	Kadeeja Bhai, C/o, H. H. Y. Sait & Sons. Kayamkulam.	Do	7,319	1964-65
5.	Mohammed Abdul Sattar, C/o. M/S. H. H. Y. Sait & Sons, Kayamkulam.	Do	18 <b>,76</b> 0	Do

#### SCHEDULE III

Persons who have been penalised for non-payment of tax, during Financial year 1970-71.

SI. No.	Name and address	Status	Amount of Penalty	Assessment Year
1	2	3	4	5
			NIL	

#### SCHEDULE IV

Persons who have been penalised for other defaults like failure to file annual returns relating to employees and failure to pay tax after deduction from salaries. Pinancial year 1970-71.

NIL

### SCHEDUIF V

Persons who were convicted during the year 1970-71 as a result of proceedings under the Indian Penal Code for an offence connected with proceedings under the Incometax Act.

# NIL

### SCHEDULE VI

Particulars of cases where publication under section 59-A of the Indian Income-tax Act. 1922/287 of the Income-tax Act, 1961 has been made in an earlier year and where the penalty is cancelled or deduced on further appeal reference, revision or rectification during the financial year 1970-71.

> Result of further appeal, reference, rectification or revision.

> > Remarks

- Serial number.
- Name & Address. 2.
- Status.
- Assessment Year.
- No. & date of Min. of Fin. Notification in which the name was published and the
- S. No. in that notification.
- Amount of penalty published.
- Date of Order
- Sanction under which order passed.
  Whether penalty cancelled or reduced.
- 10. Revised amount of Penalty.

NIL

[C. No. 10/B/Tech/A/71-72]

S. N. SASTRI, Commissioner of Incometax.

एस । भाग 1353.— आयकर अधिनिया, 1961 (1961 का 43) की धारा 287 की अनुधारा (I) के श्रीर वित्त मंतालंश (राजस्व श्रीर बीमा विभाग) के श्रादेश एफ सं । 16/202/67—ए० टी० बी० दिनांक 25 मार्च, 1969 के अनुसरण में, मैं, निम्नलिखित निर्धारितों के नाम श्रीर अन्य विवरण का विज्ञापन करता है, जिनमें 1970—71 सम्पत्ति वर्ष में 5,000 रुपये (रुपये पांच हजार) से श्रीधक दंड लगाया गया है। इनके नाम कमशः अनुसूची 1, 2, 3, 4, 5, श्रीर 6 में है।

# अनुसूची 1

1970-71 सम्पत्ति वर्षे में , श्रायकर अधिनियम, 1961 की धारा 271 (I) (सी) के श्रनुसार श्राय छिपान से इंड दिये गये निर्धारिती :---

क्रन मं०	नाम श्रौर पता		स्थिति या पद	दंड की रकम	निर्धारण वर्ष
1	2		3	4	5
ा म०एम०	प्रहमद शाह एण्ड कं०, पालघाट सहस्रहम्मद शाह एण्ड कं०, पालघाट		रजिस्टर्ड फर्म	то 7,843	1965-66

# श्रनुसूची 2

1970-71 सम्मिन वर्ष में, भ्रायकर श्रिधिनियम 1961 की धारा 271(।) (ए) या (वी) के श्रनुसार, श्राय विवरणी फाइल करने या केखा बाहियां पेण करने में उपेक्षा करने में दण्ड दिये गये निर्धारिती।

म सं०	नाम श्रीर पता	स्थिति या पद	दंड की रकम	निर्धारण वर्ष
1	2	3	4	5
			ŧ.o	F = F = E = E = E = E
1	म्रब्दुल ग्रसीस, एच० एच० वाई, सेठ एण्ड सन्ज कायमकुलम	ब्यक्ति	8,180	1964-65
2	एन० चेल्लप्पन, पी० डब्ल्य्० डी०, कोण्ड्राक्टर, शंखुमुखुम,			
	तिस्वनन्तपुरम	ब्यक्ति	12,644	1967-68
3	•	्ब्यक्ति	7,213	1968-69
4	कदीजा भाई, एच० एच० वाई० सेठ एण्ड स्न्ज, कायमकुलम 🔒	ब्यक्ति	7,319	1964-65
5	मोहम्मद ग्रब्दुल सत्तार, में० एच० एघ० वाई० सेट एण्ड सन्ज,			
	कायमकुलम	<b>स्य</b> क्ति	18,760	1964-65

# अनुसूची 3

1970-71 सम्पत्ति वर्ष में कर न अदा करने से दंड दिये गये निर्धारिती।

ऋम सं०	नाम ग्रार पता	स्थिति	दंड का रकम	निर्धारण वर्ष
1	<b>. 2</b>	3	4	5
		<b>णू</b> न्य		

### **ग्रन्**मुची 4

सम्पत्ति वर्ष 1970-71 में श्रपने कर्मचारियों के सम्बन्ध वार्षिक विवर्णायों न फाड्ल करने, या उनके बेतन से कर कटौती करके, न श्रदा करने से दंड दिये गये निर्धारिकी ।

शून्य

# मनुसूर्चा 5

1970-71 में, प्रायकर ग्रिधिनियम के सम्बन्ध में कार्यवाही में किसी प्रपराध के लिए, भारतीय दंड संहिता के श्रनुसार श्रभिणस्त भोषित किये गये निर्धारिती ।

शुन्य

# श्रन् सूची 6

পুটি ক্রি भारतीय श्रायकर अधिनियम, 1922 की धारा 59-ए या आयकर प्रधिनियम, 1961 की धारा 287 के अनुसार विज्ञापन करने के बाद, अपील, निर्देश, पुनरीक्षण या परिशोधन से रह किये गये या घटाये गये दंड मिलनेवाल निर्धारितियों का विवरण-सम्पत्ति वर्ष 1970-71 ।

		C	नाम विज्ञापित किय	7-1-7	्र अत्रील, निर्देश, पुनरीक्षण या परिणोधन का परिणाम				
कम स०	नाम ऋौर पता	स्थिति निर्धारण वर्ष	गये विसमित्रासय की श्रिधिसूचना की सं० श्रीप निथि श्रोर उस श्रिधिसूचना में इसकी कम- संख्या	प्रकाशित दंड का रकम	भादे <b>श</b> की तिथि	न्यादेश पास किया गया अनुशासन	दंड रहे किया गया या घटाकर दिया	पुनस्थापित दंड का रकम	 भ्रध्युषित
1	2	3 4	5	6	7	8	9	10	11

[सी॰ सं॰ 10/बी॰/टक॰/ए॰/71-72]

एस० एन० शास्त्री, श्रायकर श्रायुक्त,केरला,एरणाकुलम।

#### INCOME-TAX

Cochin, the 25th February, 1972

S.O. 1354.—In pursuance of sub-section (1) of Section 287 of the Income-tax Act, 1961 (43 of 1961) and in pursuance of Order F. No. 83/108/69-ITB, dated

26th December, 1970 of the Ministry of Finance (Department of Revenue and Insurance), Government of India, I hereby publish the names of assessees in whose case amounts over Rs. one lakh have been written off during the financial year 1976-71 as per Schedule-1 appended hereto:—

#### SCHEDULE I

Names of assessees in whose cases amounts over Rs. one lakh have been written off during the year 1970-71 in Kerala Charge

\$1. N	Io. Name and address of the assessee.	Status	Assess- ment year	The accounts written off	Brief reasons for write off.
I	2	3	4	5	6
ı	M/s. Star of India Trading Company Baliapatam.	Firm	1949-50 to 1951-52	Rs. 1,17,923·00	The firm or its partners had neither any movable nor any immovable properties to be proceeded against.

		<u>-</u>			
<b>(I)</b>	(2)	(3)	(4)	(5)	(6)
,~					(Rs.)
2	Shri C. Velukutty, Calicut	. Individual	1959-60	1,93,693 · 00	There was no possibility of realis- ing any further amounts by proceeding against the proper- ties of the defaulter.
3	Shri V. J. Varkey, C/o Mannat Brothers, (P) Ltd. Athirampuzha, Kottayam	Individual	195 <b>2-</b> 53 &	1,08,600.00	The assessee or the Company own neither any movable
			1953-54		nor any imovable properties to be proceeded against.

[&]quot;Note.—The statement that the tax due from a person has been written off only means that in the opinion of the Income-tax Depart ment it cannot on the date of publication be realised from the known assets of the assessee. The publication does not imply that the amount is irrecoverable in law or that the assessee is discharged from this liability to pay the amount in question".

[C. No.42/TR/7x-72]
S. T. TIRUMALACHARJ,
Commissioner of Income Tax (Tax Recovery).

#### भागकर

# कोच्विन, 25 फरवरी, 1972.

एस० झो० 1354 — झायकर मधिनियम 1961 (1961 का 43) की धारा 287 की अनुधारा (1) और वित्तमंत्रालय (राजस्व श्रीर बीमा विभाग) के झादेश एफ सं० 83/108/69 ए० टी० बी०, दिनांक 26 दिसम्बर 1970 के झनुसरण में, मैं, निभनलिखिन निर्धारितियों के नाम विज्ञापन करता हूं, जिनके संबंध, 1970-71 संपत्तिवर्ष में, एक लाख या ग्रधिक रुपए का ग्रपलेखन किया गया है। इसके नाम भनुसूची (1) में है।

भन् सूची (1) निर्धारितियों के नाम जिनके संबंध 1970--71 संपत्तिवर्ष में, एक लाख या श्रधिक रुपए का भ्रपलेखन किया गया है----करेल भारज ।

कम सं०	निर्धारितियों का नाम ग्रौर पता	स्थिति	निर्धारण वर्ष	ग्रपलेखन किया गमा रकम	ग्नपलेखन करने का संक्षिप्त कारण
(1)	(2)	(3)	(4)	(5)	(6)
			<u> </u>	रु०	
1	मैसर्स स्टार श्रोफ इंडिया ट्रैंडिंग कं०, बलपट्टणम ।	फर्म	1949-50 से 1951-52	1,17,923.00	फर्म या उसकी भागियों को कार्य- वाही करने लायक कोई 'चल या ग्रचल संपत्ति नहीं है।
2	श्री सी० वेलुकुट्टी, कीधिकोड ।	<b>ध्यक्ति</b>	1959-60	1,93,693.00	चूक करने वाले के संपत्ति का कार्यवाही करके, किसी भी रकम का प्राप्तीकरण , करने में शक्यता नहीं हैं।
3	श्री वी० जे० वरकी, द्वारा/मप्णाट्ट बदरस, (प्रै) लि०, झतिरमपुषा, कोट्टयम ।	ध्यक्ति	1952—53 से 1953—54 तक	1,08,600.00	निर्धारित या कंपनी पर कार्य- वाही करने लायक कोई चल या अचल संपत्ति नहीं है।

नोट:---एक व्यक्ति से मिलने के करका ध्रपलेखन करने की विवरण से, सिर्फ यही ध्रर्थ होता है कि यह रकम, ध्रायकर विभाग के ध्रभिमत के यह सूचना प्रकाशन-दिनांक तक प्राप्त किया जा नहीं सकता । यह ऐसा ध्वनित नहीं होता है कि यह रकम कानूनी दृष्टि से प्रत्यदेग है या निर्धारिती को प्रस्तुत कर चुकाने से उन्भोचन हो गया है ।

[सी० सं० 42/टी० ग्रार. | 71-72 ] एस० टी० तिरुमलाचारी, ग्रायकरग्रायुक्त (करवसूली)।

### OFFICE OF THE COMMISSIONER OF INCOME-TAX, POONA

### ORDER

### Porna, the 1st, Jime, 1971

8.0. 1355.—In pursuance of Su⁴-Section (1) of Sec. 124 of the Income-tax Act, 1961 (43 of 1961) and in supercession of all provior a orders on this subject, the Commissioner of Income-tax, Poons here y directs that the Income-tax Officers specified in Column 2 of the Schedule appended to this order shall perform all the functions of the Income-tax Officer in respect of the areas, perfors, classes of Parsons incomes, classes of incomes, cases or classes of cases mentioned in Column 4 thereof except in respect of such cases as have been or may hereafter be assigned specifically to any other Income-tax Officer.

### SCHEDUI E

				·
District or Circle	Designation of the Incometax Officer	Headquarters		Jurisdiction
1		3		4
Satura ,	Income-tax Officer A Ward	Setera	ĭ.	All rersons (other than Companies/Co-operation Solities, persons whose annual salar during the previous year exceeded the maximum amount not chargeal le to Income tax and person whose total income is made up of income whole taxed at source or dividends or both) whose place of assessment is in Karad Taluk of Satara District
			п.	All partners of the firms assessed by the IT-A Ward, Satara, irrespective of the amount of total income of such persons if they are assessable in Satara District,
			m.	All Limited Companies & Co-operative societies in Satara District,
			TV.	All Directors of the Limited Companies and Co-operative Societies referred to above and whose place of assessment is in Satara District.
			V.	All new cases arising out of survey work or other wise in Karad Taluka.
Satara ,	Income-tax Officer B. Ward	Satura	I,	All persons (other than companies Co-operative societies, their Directors, persons whose annua salary during the previous year exceeded the maximum amount not chargeable to Incometand persons whose, total income is made up of it come wholly taxed at source or dividends of both) whose place of assessment is in:
				1. Satara Taluka. 2. Koregoon Taluka. 3. Wai Taluka. 4. Mahabaleshwar Mahal of Satara District.
			n.	All partners of the firms assessed by the ITC B Ward, Satara, irrespective of the amount of total income of such persons if they are assessable in Satara District.
			III.	All persons in Satara Distt. whose total income i made up of income wholly taxed or dividend or both i.e, refundees.
			IV.	All new cases arising out of survey work or other- wise in Satara, Koregaon, and Wai Talikas and Mahabaleshwar Malal of Satara District,
istera	Incomse-tax Officer C. Ward.	Sata [∓] a	I.	All persons (other than Companies Co-operative societies their Directors and persons whose and a salary during the previous year exceeded the maximum amount not chargeable to Income-tax and persons whose total income is made up of income wholly taxed at source of dividends of Loth whose place of assessment is in a phaltan Taluka.  2. Khatay Taluka.  3. Patan Taluka.  4. Man Taluka.  5. Jaoli Taluka.  6. Khandala Mahal of Satara District.

I 2 3

- II. All partners of the firms assessed by the I.T.O. C Ward Satara, irrespective of the total income of such persons if they are assessable in Satara District.
- III. All persons in Satara District whose annual salary during the previous year exceeded the maximum amount not chargeable to Income-tax.
- IV. All new cases arising out of survey work or other wise in Phaltan, Khatav, Patan. Man & Jaoli Talukas and Khandala Mahal of Satara District.

This order shall take effect from 1-6-1971.

[No. 141-Satara/71-72 (Tech.)]

# श्रायकर भागुरत कर्यालय पुना

### ऋादेश

### पूना, 1 जून, 1971

एस० भो० 1355.—मायकर श्रिष्टिनयम, 1961 (1961 का 43) की घारा 124 की उपधारा (1) के भनुसार तथा इस विषय पर पूर्व के सभी भावेशों को श्रिष्टिनयम करते हुए, आयकर श्रायुक्त पूना एतद्द्वारा निदेश देते हैं कि इस श्रावेश से संलग्न भनुसूची के स्तम्भ 2 में निर्दिष्ट भायकर श्रिष्टिकारी स्तम्भ 4 में दिये गये क्षेत्रों, व्यक्तियों की श्रीणयां, श्राय, भाय की श्रीणयां, मामने भथवा मामलों की श्रीणयों से सम्बन्धित सभी कार्यों को करेंगे, ऐसे मामलों को छोड़कर जिन्हें किसी भ्रन्य भायकर श्रिष्टिकारी को विशेषतः सौंपे गये हों या इसके पश्चात् सौंपे जायें।

# **मनुसू**ची

क्षेत्र या मंडल	म्रायकर मधिकारी का पद	मुख्य कार्यालय	क्षेत्राधिकार
1	2	3	4
संसारा	श्रायकर भश्विकारी 'क' वार्ड	सतारा	1. सभी व्यक्तियों (कम्पनियों/सहकारी सिमितियों, व्यक्तियों जिनकी पूर्व वर्ष में वार्षिक वेतन की राशि कर न लगाये जाने योग्य मिश्व कतम राशि से मिश्व की, भौर वे व्यक्ति जिनकी कुल भ्राय या तो पूर्णत: स्रोत पर निष्कासित है या लाभांश या दोनों से है, को छोड़कर जिनका कर निर्दारण का स्थान सतारा जिले के कराद तालुका में है।
			2. फमों के सभी भागीदार जिनका आयकर अधिकारी 'क' वार्ड सतारा द्वारा कर निर्धारित होता है चाहे उनकी आय की कुल राशि कुछ भी हो, भीर वे जिला सतारा में निर्धाय हैं।
			<ol> <li>जिला सतारा की सभी लि॰ कम्पनियां तथा सहकारी समितियां।</li> </ol>
			4ी उपर्युक्त कम्पनियों श्रौर सहकारी समितियों के सभी निर्देशक जिनके कर निर्धारण का स्थान जिला सतारा में है।
			5 सभी नये मामले जो कराव तालुका में मर्वेक्षण कार्य के परिणामस्वरूप मथवा मन्य प्रकार से उत्पन्न हुए हैं।

1	2	3	4
सतारा	धायकर घसिकारी 'ख' वार्ष	संसारा	<ul> <li>1. सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निवेशक, ऐसे व्यक्तियों, जिनकी पूर्व वर्ष में वार्षिक वेतन की राशि कर न लगाये जाने योग्य प्रधिकतम राशि से प्रधिक थी ग्रीर वे व्यक्ति जिनकी कुल प्राय ऐसी माय है जो पूर्णतः स्रोत पर निष्कासित है या लाभांश या दोनों से हैं को छोड़कर जिनके कर निर्धारण का स्थान निम्नलिकित में है:—  (i) सतारा तालुका  (ii) कोरेगांव तालुका  (iii) वर्ष तालुका  (iv) सतारा जिले का महाबलेश्वर महल</li> <li>2. फर्मों के सभी भागीदार जिनका कर निर्धारण ग्रायकर ग्रधिकारी 'ख' वार्ड सतारा द्वारा होता है चाहे ऐसे व्यक्तियों की ग्राय की कुल राशि कुछ भी हो, भौर वे जिला सतारा में निर्धाय हों।</li> <li>3. जिला सतारा के सभी व्यक्ति जिनकी कुल ग्राय पूर्णतः स्रोत पर निष्कासित है या लाभांशों से या दोनों से है ग्रथींत् धन वापसी लेने वाले।</li> <li>5. सतारा जिले के, सतारा, कोरेगांव तथा वर्ष तालुका ग्रीर महाबलेश्वर महल में सर्वेकण कार्य के परिणाम स्वरूप ग्रथवा किसी ग्रस्य तरीके से उत्पक्त सभी नये मामले।</li> </ul>
सतांपा	भ्रासकर <b>श्रीतका</b> री 'ग्' <b>आर्व</b>	संस्ताः	<ol> <li>सभी व्यक्ति (कम्पनियों/सिमितियों, उनके निदेशक और उन व्यक्तियों, जिनकी पूर्व वर्ष में वाधिक बेतन की राशि, कर न लगाये जाने योग्य प्रिधकतम राशि से झिक थी और वे व्यक्ति जिनकी कुल झाय ऐसी है जिस पर स्रोत पर पूर्णतः निष्कासित है झथवा लाभांग या दोनों मे है, को छोड़कर जिनके कर निर्धारण का स्थान :         <ol> <li>फाल्टेन तालुका</li> <li>खाटव तालुका</li> <li>मान तालुका</li> <li>जाओली तालुका</li> <li>जाओली तालुका</li> <li>जाओली तालुका</li> <li>जाओली तालुका</li> <li>समी भागीदार जिनका कर निर्धारण झायकर झिकारी 'ग' वार्ड सतारा द्वारा होता है चाहे ऐसे व्यक्तियों की कुल झाय की राशि कुछ भी हो और वे जिला सतारा में निर्धाय हों।</li> </ol> </li> <li>सतारा जिले के सभी व्यक्ति जिनका पूर्व वर्ष में वाधिक बेतन, कर न लगाये जाने योग्य झिकतम राशि से, झिक था।</li> <li>जिला सतारा के फालटन, खाटव, पाटन, मॉन और आझोली तालुका और खडंला महल के सभी नये मामले जो सर्वेक्षण कार्य अथवा झन्य तरीकों से उत्पन्न हुए हैं।</li> </ol>

#### Foons the 2nd June, 1971.

#### Distribution of Work:

S.O. 1355.—In exercise of the powers conferred by sub-section (2) of section 124 of the Income-tax Act, 1761 (43 of 161), I, the Commissioner of Income-tax, Poona, hereby direct that the Income-tax Officers, Collection I, Collection II, 1761 and Section III, Poora shall exercise all the functions of an Income-tax Officer under Chapter AVII excluding sections 154, 195(2), 197, 199, 214, 10 217,219 230(1) and section 140A (3) and section 141 of the Income-tax Act, 1961, and issue of demand notices under section 156 is respect of the amounts which become payable as a result of orders under section 140A(3). 141 and 220 of the Income-tax Act, 1961, and shall perform their functions in accordance with distribution and allocation of work given in the schedule below.

#### SCHEDUT R

Name of the I.T.O.			Work allocated
-,	 	_	In respect of persons assessable by the I.T.Os.
I. Income-tax Officer, Collection-I, Poons.			D. H, J and Addl. J, K, L and M Poons.
2. Income-tax Officer, Collection-II, Poona,			F, F, G and Addl. G, Poons.
3. Income-tax Officer, Collection-III, Poons.			A, B, C and Addl. C, Poons.

This order shall take effect from 7-6-71.

पूना, 2 जुन, 1971 कार्यका विधानन

एस० के • 1356 - धायकर क्रिधिनियम, 1961 (1961 का 43) की धारा 124 की उपधारा (2) के द्वारा प्रदत्त-शि तयों का प्रयोग करते हुए में, श्रायकर कायू त पूना, एत इद्वारा निर्देश देता हूं कि आयकर धाधकारो, यसूनी I, वसूनी II, तथा वसूनी III, पूना, धायकर धाधिनियम 1961 धाराओं 194, 195(2), 197, 199, 214 से 217,219, 220(1) और धारा 140 क(3) और 141 को छोड़कर, श्रध्याय XVII के अधीन श्रायकर अधिकारी के सभी कार्यों को करेंगे और श्रायकर अधिनियम, 1961 की धाराओं 140 क(3), 141 और 220 के अधीन, श्रादेशों के फलस्वक्ष्य देय राशि की बावत धारा 156 के श्रधीन मांग नोटिस जारी करना और निम्न श्रनुसूची में दिए गए कार्य के विभाजन और वितरण के धनसार उन कार्यों को करेंगे।

[No. 141-Peons/71-72/Tech.]

# घरसङी

धायकर मधिकारी का नाम	कार्य विभाजन
	भायकर ग्रधिकारियों डारा निर्भारण योग व्यक्तियों के सम्बन्ध में
1. द्यायकर मधिकारी बसूली-।	ष, ज, रुग भीर भतिरि स
पूना	का, ट, ठ, ग्रीर इ-पूना
<ol> <li>मायकर पंधिकारी बसुसी ।।</li> </ol>	<b>ड०, युष्ठभीर भति</b> रित
पूना	छ, पूना
3. मायकर मधिकारी वसूली ।।।	क, ख, ग, भीर मतिरित्त
पूना	ग, पूना
<del></del>	

यह धादेख दिनांक 7-6-1971 से लागू होगा। [सं० 141-पूना/71-72 तकमीकी]

#### Poone, the 3rd, June, 1971

S.O. 1357.—In pursuance of Sub-Section 1 of Section 124 of the Income-tax Act. 1661 (42 of 1661) and in superseasion of all previous orders on this subject, the Commissioner of Income-tax Poors, hereby directs that the Income-tax Officer specified in Column 2 of the schedule appended to this order shall perform all the functions of the Income-tax C flict in respect of the steas, perfor s, classes of cases of cases of cases of cases of cases mentioned in Column 4 thereof except in respect of such cases as have been or may hereafter be assigned specifically to any other Income-tax C flict: :—

### SCHEDULE .

D'strict or Circle		Designation of the Income-		Headquarters		Jurisdiction	
			tax Officer 2	3		4	
Kolhapur	•	•	. Inco e-tax Officer A Ward	Kolhapur	I.	All L'miree Comparies & Co-operative societies in Kolhapur distriet.	
					n.	All Directors of Limited Companies and of Co- operative societies.	

ereferred to above and whose place of assessment is in Kolhapur district,

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III. Non-resident assesses deriving prefit from, occasional business in Deegad, Malvan, Vengurla Sawantwadi, Kudal and Kanakavali Talukas of Ratnagiri district. IV. All 'persons (other than companies, co-operative societies, persons whose annual salary during the societies, persons whose annual statut amount not chargeable to income-tax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Kolhapur district and whose income as per last completed assessment or where no assessment has been completed, the returned income in any assessment year exceeds Ra. 2,00,000 as on 1-4-70. All partners of the firms assessed by the Income-tax Officer A Ward Kolhapur, irrespective of the same of total income of such persons if they are assessable in Kolhapur district. Al'rew cases in the areas assigned to the Incometex Office A Ward Kolhapur, subject to the income limits specified above. Income tax Offices Kolbanur Kolhapur All persons (other than companies, Co-operative B Ward societies, their Director non-resident assessees deriving prefit from occasional shipping businers, persons whose arrival selary during the previous year exceeded maximum amount not chargeable to income tax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Kolhapur district and whose income as per last completed assessment or where no assessment has been completed the returned income in any year exceeds Rs.1,co,oco but does not exceed Rs, 2,00,000 as on All persons (Other than companies, Co-operative societies, their Directors, non-resident assessees deriving profit from assessment shipping business, persons whose annual salary during the previous year exceeded maximum amount not chargeable to Income-tax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Sawantwaji, Vengurla Malvan, Deogad Kudal and Kanakavali talukas of Ratnagiri cistrict and whose income as per last completed assessment or whereno assessment has been completed the returned income in any year exceeds Rs. 10,000 as on 1-4-70. III. All partners of the firms assessed by the Income-tax Officer. B Ward Kolhapur, irrespective of the amount of total income of such persons if they are assessable in Kolhapur district and in Deegad Malyan, Vengurle, Kudal Kanakavali and Sawantwadi talukas of Ratnagiri district, LIV. All new cases in the areas assigned to the Incomelax Officer B Ward Kolhapur, subject to income limits specified above. Income-tax Officer Kolhegur Kolhapur Ill persons (other then compenies, Co-operative Mard Ward societies, their Directors, persons whose annual salary during the previous year exceeded the maximum amount not chargeable to income-tax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Kolhapur district and whose income as per last completed assessment has been completed, the return it in come in any year exceeds Rs. 25.000 but does not exceed Rs. 1,00,000 as on 1-4-70.

4 3 I H. All partners of the firms assessed by the Income-tax Officer C Ward Kolhamur, irrespective of the amount of total income of such persons, if they are assessable in Kolhapur district, III. All new cases in the areas assigned to the Income-tax Officer C Ward, Kolhapur subject to income limits apecified above. All persons (other than companies, Co-operative societies, their Directors, persons whose arrival salary during the previous year exceeded the maximum amount not chargeable to income-tax and Income-tax Officer Kolhapur Kalha dir D Ward persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessement is in Kolhapur District and whose income as per last completed assessment or where no assessment has been completed, the returned income in ar & year exceeds Rs. 10,000 but does not exceed Rs. 25,000 as on 1-4-70. All partners of the firms assessed by the Income-All partners of the pirms assessed by the inconstant Officer D Ward Kolhapur, irrespective of the amount of total income of such persons if they are assessable in Kolhapur District. All new cases in the areas assigned to the Incometax Officer D Ward, Kolhapur subject to income limits specified above. All persons (other than companies Co-operative societies, their Directors, non-resident assesses 10000 Income-tax Officer - olhapur Ward deriving profit from occasional shipping busines persons whose annual salary during the previo s year exceeded the maximum amount not chargeal le year exceeded the maximum amount not charge at let to Income example to Income in and persons whose total income is made up of income wholly taxed at source r dividends or both) whose place of assessment is in Sawantwadi, Vengurla, Malvan Deogad Kudal and Kanakavali Talukas of Ratnagiri district and whose income as per last completed assessment or where no assessment has been completed the returned income in any year does not exceed Rs. 10,000 as on 1-4-70 as on 1-4-70. All partners of the firms assessed by the Income-tax Officer B Ward, Kolhapur irrespective of the amount of total income of such persons if they are assessable, in above said six talukas of Ratnagiri district. All persons whose place of assessmentisin Kolhapur Dist, and whose annual salary during the previous year exceeds the maximum amount not chargeable to Income-tax. IV. All new cases in areas assigned to the Incometax Officer E Ward, Kolhapur subject to income limits specified above. All Co-operative soceties in Sawantwadi, Vengurla Malvan Deogad Kudal and Kanakavali Talkas of Ratnagiri district. All persons (other than companies, Co-operative societies, their Directors, persons whose annual Income-tax Officer Kolhapur К марцг F. Ward salary during the previous year exceeded the maximum amount not chargeable to ncome-tax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Hatkanangale Taluka of Kolhapur District and whose income as per last completed assessment or where no assessment has been completed, the returned income in any year does not exceed Rs. 10,000 as on 1-4-1970.

4 3 1 All partners of the firms assessed by the Incometax-Officer, F Ward, Kolhapur, irrespective of the amount of total income of such persons if they are assessable in Kolhapur District. T T III. All new cases in areas assigned to the Incometax Officer, F Ward, Kolhapur, subject to income limit specified above. All persons (other than companies Co-operative Societies, their Directors, perons, whose annual Kolhapur Income-tax Officer Kolhanur G Ward salary during the previous year exceeded the maximum amount not chargeable to income-tax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Kolhapur Municipal area and whose income as per last completed assessment or where no assessment has been completed, the returned income in any year does not exceed Rs. 10,000 as on 1-4-70. II. All partners of the firms assessed by the Income-tax Officer, G Ward, Kolhapur, irrespective of the amount of total income of such persons if they are assessable in Kolhapur district. III. All new cases in areas assigned to the Income-tax Officer, G Ward, Kolhapur subject to income limits specified above. J. All persons (other than companies, Co-operative income-tax Officer Kolhapur Kolhapur societies, their Directors, persons whose annual salary during the previous year exceeded the maximum amount not chargeable to income tax and H. Ward persons whose total income is made up of income wholly taxed at source or dividend or both) whose place of assessment is in Kolhapur District except in Kolhapur Municipal area and Hatkanangale Taluka and whose total income as per last completed assessment or where no assessment has been completed the returned income in any year does not exceed Rs. 10,000 as on 1-4-70. II. All partners of the firms assessed by the Income-tax Officer, H Ward, Kolhapur irrespective of the amount of total income, if they are assessable in Kolhapur District. III. All new cases in areas assigned to the Income-tax Officer, H Ward, Kolhapur subject to income limits specified above. All persons whose place of assessment is in Kolhapu District and whose total neare a made up of incom wholly taxed at source or dividends or both i.e Refundees. All new cases in Kolhapur Dist. & Sawantwadi, Vengurla, Malvan, Deogad, Kudal and Kaneaka-vali talukas of Ratnagiri district where notices u/8 139(2) have been issued but no returns are filed

This order shall take effect from 15-6-1971.

[No. 141-Kolhapur/71-72 (Tech.)]

### पुना, 3 जून, 1971

एस॰ ग्रो॰ 1357.—ग्रायकर प्रधिनियम, 1961 (1961 का 43) की धारा 124 की उपधारा (1) के प्रनुसार तथा इस विषय पर पूर्व के सभी ग्रादेशों को प्रधिलंबन करते हुए, ग्रायकर प्रायुक्त पूना एतव्ह्वारा निदेश देता है कि इस प्रादेश से संलग्न भनुसूची के स्तम्भ 2 में निर्दिष्ट प्रायकर ग्रधिकारी स्तम्भ 4 में दिए गए क्षत्रों, व्यक्तियों की श्रीणयों, प्राय, ग्राय की श्रीणयों, मामलों की श्रीणयों के विषय में ग्रायकर ग्रधिकारी के सभी कार्यों को करेगा, केवल ऐसे मामलों को छोड़ कर जिन्हें किसी अन्य ग्रायकर ग्रधिकारी की विशेषत: सींपे गए हों था इसके पश्चात् सींपे जायें।

			भनु <b>पु</b> त्री
क्षेत्र ग्रयवा सर्केल	श्रायक्षर <b>श्रधिकारी का</b> न [े] प	मुख्यालय	क्षेत्राधिकार
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को <b>स्ह</b> ापुर	भायकर मधिकारी 'क' बार्व	कोल्हापुर	<ol> <li>कोल्हापुर जिले को समस्त लि॰ कम्पनियां ग्रीर सहकारो सामितिया ।</li> </ol>
			<ol> <li>उन्युक्त लि॰ कम्पनियों ग्रीर सहकारी सभितियों के समस्त निदेशक जिनका कर-निधीरण स्थान जिल्ला कोस्हापुर में है।</li> </ol>
			III. रत्नागिरि जिला के देउनद, मालकां, वेंगुरला, सावतवदी, कुडाल भौर कनकावलो तालुकों में श्राकस्मिक कारबार से लाम छठाने वाले निवासी निधारितो हैं ।
			1V. सभी व्यक्ति (कम्पनियों, सहकारी समितियों व ऐसे व्यक्तियों जिन ही पूर्व वर्ष में वर्तिक बेतन की राशि कर न लगाये जाने योश्य प्रधिकतम राशि से प्रधिक थी, प्रीर वे व्यक्ति जिनको कुल प्राय पर कर पूर्णतः स्रोत पर निष्कासित है, या लग्नाशों से या दोनों से है, को छोड़कर) जिनका कर निर्धारण स्थान कोल्हापु: जिला में स्थित है थीर जिन हो माय पूर्व के पूरे किसे कर निर्धारण के प्रनुसार था जहां कर निर्धारण पूरा नहीं हुआ, 1-4-1970 को किसी भी निर्धारण यर्थ में निर्दिष्ट प्राय की राशि 2,00,000 द० से प्रधिक थी।
			V. फर्नों के सभी मागीदार जिनका कर निर्धारण मायकर मधिकारी 'क' वार्ड कोल्हापुर द्वारा हुआ है चाहे ऐसे व्यक्तियों की कुल मा कुछ भी हो मीर ने जिने कोल्हापुर में निर्धाय हैं।
			VI. उन क्षेत्रों के सभी नये मामले जो भ्रायकर मधिकारी 'क' के बार्ड कोल्हापुर को सींपे गए हैं बगर्ते भ्राय की सीमा उपरिवर्णित हो ।
कोल्हापुर	श्रायकर मंत्रिकारी 'ख्र' वार्ड	कोन्ह्यापुर	I.] सभी व्यक्ति (कम्यनियों, सहकारी सिमितियों, उनके निदेशक, प्रनि- यासी निर्धारितों जो प्राकस्मिक जहाजी कारबार से लाम उजते हैं, ऐसे व्यक्तियों जिनकी पूर्व वर्ज में वाधिक येतन की शिश कर न लगाये जाने यो य प्रधिकतम शिश से प्रधिक थी और ऐसे व सितजिनकी बुर प्राय पर क पूर्णत. स्रोत पर निष्कासित है या लाभागों से या योनों प्रकार की भाय है को छोड़कर जिनका कर निर्धारण स्थान जिला कोल्हापुर में है तथा जिनको भाय पूर्व के पूरे किये कर निर्धारण के भनुसार या जहां कर निर्धारण पूरा नहीं हुआ वियरणी की भाय 1-4-1970 को किसो भी वर्ज में 1,00,000 ६० से भिधक है परन्तु 2,00,000 ६० से भनिधक है ।
			II. सभी व्यक्ति (कम्पनियों, रहकारी समितियों, उनके निदेशक, मनि- यासी निर्धारिती, जो माकप्मिक जहाजी कारवार से लाभ उडाते हैं, ऐसे व्यक्ति जिनकी पूर्व वर्ष में वार्षिक वेतन की राशि कर न लगाए जाने योग्य भिक्तम राशि से भिक्त थी भीर ऐसे व्यक्ति जिनकी कुल ग्राय पर कर पूर्ण तः स्रोत पर निष्कासित है या लाभांशों से या दोनों प्रकार से है की छोड़कर), जिनका कर निर्धारण स्थान, रत्म- गिरि जिला के सायंतवदी, वेंगुरला, मालवा, वेंगुगब, कुडाल भीर कनकावली तालुकों मे भीर जिनकी भाय पूर्व के पूरे किये कर-निर्धारण के भनुसार या जहां निर्धारण पूरा नहीं हुआ है, विवरणी की भाय किसी भी वर्ष 1-4-1970को 10,000 ६० से ग्राधिक है ।

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III. कर्मों के सभी भागीदार जिनका कर निर्धारण श्रायकर श्रधिकारी 'ख' वार्ड कोल्हापुर द्वारा होता है, चाहे ऐसे व्यक्तियों की कुल श्राय कुछ भी हो ग्रीर वे जिला कोल्हापुर में ग्रीर जिला रत्नागिरी के तालुकों देखगद्, मालवां, नेगुरला, कुडाल, कनकावली और स्वंतवदी में निर्घाय हैं। IV. उन क्षेत्र के सभी नए मामले जो श्रायकर श्रधिकारी 'ख' वार्ड कोल्हापूर को सौंपे गए हैं बशर्ते श्राय की सीमा उपरिवर्णित हो। मभी व्यक्ति (कम्पनियों सहकारी समितियों उनके निदेशकों व उन व्यक्ति -ग्रायकर ग्रधिकारी कोल्हापूर कोल्हाप्र 'ग'वाई यों जिनकी पूर्व वर्ष में वार्षिक वेतन की राशि कर न लगाये जाने योग्य ग्रधिकतम राशि से ग्रधिक थी ग्रौर वे व्यक्ति जिनकी कुल श्राय पर कर पूर्णतः स्त्रोत पर निष्कासित है या लांभाशों से या दोनों से है, को छोड़कर) जिनका कर निर्धारण स्थान जिजा कोल्हापूर में है भीर जिनकी स्राय पूर्व के पूरे किए कर निर्धारण के अनुसार या जहां कर निर्धारण पूरा नहीं हुआ 1--4-1970 को किसी भी वर्ष में प्राय की निर्विष्ट राशि 25,000 रु० से प्रधिक है परन्तु 1,00,000 रु० से श्रनधिक है। II. फर्नो के सभी भागीदार जिनका कर निर्धारण आयकर श्रधिकारी 'ग' वार्ड कोल्हापुर क्षारा होता है चाहे ऐसे व्यक्तियों की कुल श्राय कुछ भी हो श्रीर वे जिला कौस्हापुर में निर्धाय हैं। III. उन क्षेत्रों के सभी नए मामले जो आयकर अधिकारी 'ग' वार्ड को भींपे गए हैं बशर्ते उनकी श्राय की सीमा उपरिवर्णित हों। I. सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निवेशकों, ध अध्यहर अधिक री कोल्हापुर कोल्हापुर 'ध' वर्रः उन व्यक्तियों जिनकी पूर्व वर्ष के दौरान वार्षिक घेतन की राणि कर न लगाये जाने योग्य श्रधिकतम राणि से श्रधिक थी ग्रौर वे व्यक्ति जिनकी कुल ग्राय पर कर पूर्णातः स्त्रोत पर निष्कासित है या लाभांशों से या दोनों से है, को छोड़कर)जिन का कर निर्धारण स्थान जिला कोल्हापुर में है श्रीर जिनकी श्राय पूत्र के पूरे किये कर निर्धारण के प्रनुसार या जहां कर निर्धारण पूरा नहीं हम्रा भ्रौर 1-4-1970 को किसी भी निर्धारण वर्ष में निर्दिष्ट श्राय की राशि 10,000-से श्रधिक है परन्तु 25,000- से श्रनधिक है । II. फर्मों के सभी भागीदार जिनका कर निर्धारण श्रायकर श्रधिकारी 'घ' वाड कोल्हापुर धारा हुम्रा है चाहे ऐसे व्यक्तियों की कुल भ्राय कुछ भी हो वशर्ते वे जिला कोल्हापुर में निर्धाय हैं।

III. उन क्षेत्रों के सभी नए मामले जो आयकर आधिकारी 'घ', वार्ड कोल्हापुर को सींपे गए हैं। बगर्ते आय की सीमा उपरोक्त कथित हो।

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कोल्हांपुरं	श्रायकर अधिकारी 'ङ' वार्ड	कोल्हापुर	<ul> <li>I. सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निदेशक, श्रिनिवासी निर्धारिती जो श्राकिस्मक जहाजी कारबार से लाभ उठाते हैं, ऐसे व्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राणि कर न लगाये जाने योग्य अधिकतम राणि से अधिक थी और ऐसे व्यक्ति जिनकी कुल श्राय पर कर पूर्णतः स्त्रोत पर निष्कासित है या लाभांशों से श्रयवा दौनों प्रकार से, को छोड़ कर), जिनका कर निर्धारण स्थान रत्नागिरि जिला के स्वंतवदी, वेगुरला, मालवां देउगद् कुडाल तथा कनकावली तालुका में है और जिनकी श्राय पूर्व के पूरे किये गए कर निर्धारण के श्रनुसार या जहां कर निर्धारण पूरा नहीं हुआ और 1-4-1970 को किसी भी निर्धारण वर्ष में आय की राणि 10,000 द० से अधिक नहीं है ।</li> <li>II. फर्मों के सभी भागीदार जिनका कर निर्धारण श्राय कर श्रधिकारी 'डं' वार्ड कोल्हापुर द्वारा होता है चाहे ऐसे व्यक्तियों की कुल आय कुछ भी हो श्रीर वे उपरोक्त कथित रत्नागिरि जिले के छह तालुकों में निर्धाय हैं ।</li> <li>III. वे सभी व्यक्ति जिनका कर निर्धारण स्थान जिला कोल्हापुर में है और जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राणि कर न लगाये जाने योग्य श्रधिकतम सीमा से श्रधिक है ।</li> <li>IV. उन क्षेत्रों के सभी नये मामले जो आयकर श्रधिकारी 'डं' वार्ड कोल्हापुर को सौंपे गए हैं बगर्त कि आय की सीमा उपरोक्त कथित है ।</li> <li>V. स्वंतवदी, वेगुरला, मांलवा, देउगद् कुडाल और रत्निगिरि जिले के कनकावली तालुकों की सभी सहकारी सिमितियां</li> </ul>
कोल्हापुर	भ्रायकर म्रधिकारी 'च' वार्ड	कोल्हापुर	<ul> <li>I. सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निदेशक, व उन व्यक्तियों जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राशि कर न लगाये जाने योग्य प्रिक्षितम राशि से अधिक थी और वे व्यक्ति जिनकी श्राय पर कर पूर्णतः श्रोत पर निष्कासित है या लाभाशों से या दोनों से हैं, को छोड़कर) जिनका कर निर्धारण स्थान कोल्हापुर जिले के हतकांगले तालुका में है और जिनकी श्राय पूर्व के पूरे किये गये कर निर्धारण के श्रनुसार या कर निर्धारण पूरा नहीं हुम्मा और 1-4-1970 को किसी भी वर्ष में माय 10,000 रु ० से श्रधिक नहीं है।</li> <li>II. फर्मों के सभी भागीदार जिनका कर निर्धारण अवकर श्रधिकारी 'व' वार्ड कोल्हापुर द्वारा हुम्मा है, चाहे ऐसे व्यक्तियों की कुल श्राय कुछ भी हो और जिला कोल्हापुर में निर्धाय हैं।</li> <li>III. उन क्षेतों के सभी नए मामले जो भ्रायकर श्रधिकारी 'व' वार्ड कोल्हापुर को सींपे गए हैं बशर्ते श्राय की सीमा उपरोक्त कथित हो।</li> </ul>
को∼क्रप्पु∖	श्रायकर ग्रिधकारी 'छ' वार्ड	कोल्हापु <b>र</b>	ग. सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निदेशकों, व उन व्यक्तियों, जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राशि कर म लगाये जाने योग्य प्रधिकतम राशि से ग्रधिक थी और ऐसे व्यक्ति जिनकी कुल भ्राय पर कर पूर्णतः म्त्रोत पर निष्कासित है या लाभांशों से अथवा दोनों प्रकार से, को छोड़कर) श्रौर जिनका कर निर्धारण स्थान म्युनिस्पल क्षेत्र कोल्हापुर में है तथा जिनकी भ्राय पूर्व के पूरे किये गए कर निर्धारण के भ्रनुसार या कर निर्धारण पूरा नहीं हुआ जिनकी भ्राय 1-4-1970 को किसी भी वर्ष में 10,000 ६० से ग्रधिक नहीं है।

SEC. 3(ii)]		THE GAZETT	ге оғ	INDIA: JUNE 3, 1972/JYAISTHA 13, 1894 210
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				. फर्मों के सभी भागीदार जिनका कर निर्धारण ग्रायकर श्रिष्ठकारी 'छ' वार्ड कोल्हापुर द्वारा हुश्रा है चाहे ऐसे व्यक्तियों की कुल ग्राय कुछ भी हो बशर्तें वे कोल्हापुर जिले में निर्धाय है। उन क्षेत्रों के सभी नए मामले जो ग्रायकर श्रिष्ठकारी 'छ' वार्ड कोल्हापुर को सौंपे गए हैं बशर्ते श्राय की सीमा उपरोक्त कथित हों।
कोल्हापुर	श्रायकर श्रष्ठिकारी 'ज' वार्ड	कोल्हापुर	I.	सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निवेशकों, व ब व्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राशि कर न लगाये जाने योग्य प्रधिकतम राशि से प्रधिक थी और ऐसे व्यक्ति जिनकी कुल ग्राय पर कर पूर्णत: स्रोत पर निष्कासित है या लाभांशों से प्रथवा दोनों प्रकार से, को छोड़कर) जिनका कर निर्धारण स्थान म्युनिस्पल क्षेत्र कोल्हापुर व हतकांगले तालुकों को छोड़कर कोल्हापुर जिले में है और जिनकी कुल ग्राय पूर्व के पूरे किए गए कर निर्धारण के प्रनुसार या कर निर्धारण पूरा नहीं हुआ 1-4-1970 को किसी भी वर्ष में ग्राय की निर्विष्ट राशि 10,000 रु से ग्रिधिक नहीं है। फर्मों के सभी भागीदार जिनका कर निर्धारण ग्रायकर ग्रिधिकारी 'ग'
			2	वार्ड कोल्हापुर द्वारा हुआ है चाहे ऐसे व्यक्तियों की कुल स्नाय कुछ भी हो स्रौर वे जिला कोल्हापुर में निर्घाय हैं।
			Ш	उन क्षेत्रों के सभी नए मामले जो आयकर श्रधिकारी 'ज' वार्ड कोल्हापुर को सींपे गए हैं बगर्ते श्राय की सीमा उपरोक्त कथित हो ।
			IV.	सभी व्यक्ति जिनका कर निर्धारण स्थान कोल्हापुर जिले में है भीर जिनकी कुल श्राय पर कर पूर्णतः स्रोत पर निष्कासित है या लाभांशों से या दोनों प्रकार से है, श्रतः धन वापिसी कर्ता।

यह श्रादेश दिनांक 15-6-1971 से प्रभावी होगा।

[सं० 141-कोल्हापुर/71-72 (तक०)]

place of assessment is in Sholapur Dist.

V. जिला कोल्हापुर व स्वंतवदी, वेगुरला, मालवां, देउगद्, कुडाल भौर रत्नागिरि जिले के कनकावली तालुकों के सभी नए मामले जहां धारा 139(2) के अधीन नोटिस जारी किए गए श्रौर श्राय विवरणी नहीं

# Poona the 24th June, 1971.

सी गई है।

S.O. 1358.—In pursuance of sub-section (1) of Section 124 of the Income-tax Act 1961 (43 of 1961) and in partial modification of previous order on this subject the Commissioner of Incometax, Poona herby directs that the Incometax Officers specified in Column 2 of the Schedule appended to this order shall perform all the functions of the Income-tax Officer in respect of the areas, persons, classes of persons, incomes classes of income, cases or classes of cases, mentioned in Column 4 thereof except in respect of such cases have been or may hereafter be assigned specifically to any other Incometax Officer.

### SCHEDULE

Dist. or Circle	Designation of the Incometax Officer.	Head quarters.	Jurisdiction.	
I	2	3	4	
Sholapur ,	. Incometax Officer A Ward	Sholapur	I. All limited companies, trust cases, and co-operative societies in Sholapur District.	
			II. All Directors of the limited companies and co- operative societies referred to above and whose	

I	2	3	4
			III. All persons (other than companies, co-operative societies, trust cases and persons whose annual salary during the previous year exceeded the maxmum amount not chargeable to income-tax and persons whose total income is made up of income wholly taxed at source or dividends or both, whose place of assessment is in Mangalwar Peth within the limits of Sholapur City.  IV. All partners of the firms assessed by the Incometax Officer A Ward, Sholapur within the area specified above.  V. All new cases arising out of survey work or otherwise within the area specified above.
Sholapur	Income-tax Officer B Ward		<ul> <li>I. All persons (other than companies, co-operative Societies, their directors, turst cases and persons whose annual salary during the previous year exceeded the maximum amount not chargeable to incometax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Muraril Peth, Goldfinch Peth and Navi Peth within the municipal limits of Sholapur City and Malshiras taluka and Akkalkot taluka of Sholapur Dist.</li> <li>II. All partners of the firms assessed by the Incometax Officer B Ward Sholapur within the area specified above.</li> <li>III. All new cases arising out of survey work or otherwise within the area specified above.</li> </ul>
`holapur.	Incometax Officer C. Ward.	Sholapur.	<ul> <li>I. All persons (other than companies, Co-operative societies, their directors, trust cases and persons whose annual salary during the previous year exceeded the maximum amount not chargeable to incometax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Sakhar Peth, Iodbhavi Peth. Shukrawar Peth, Somwar Peth, Raviwar Peth Siddheshwar Peth and Kasba Peth within the -Municipal limits of Sholapur City.</li> <li>II. All partners of the firms assessed by the Incometax Officer C Ward Sholapur within the area specified above.</li> <li>III. All new cases arising out of survey work or otherwise within the area specified above.</li> <li>IV. All persons in Sholapur dist. whose total income is made up of income wholly taxed at source or dividends or both i.e. refundees.</li> </ul>
Sholapur	inco netax Officer D Ward		I. All persons (other than companies, co-operative societies their directors, trust cases and persons whose annual salary during the previous year exceedded the maximum amount not chargeable to incometax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment in Karmala, Sangola, Mohol, and Mangalwedha talukas in Sholapur District excluding the areas assigned to the other Incometax Officers at Sholapur and Barsi."  II. All partners of the firms assessed by the Incometax Officer Diward Sholapur, within the areas specified above.  III. Fall persons whose annual salary during the previous year exceeded the maximum amount not chargeable to incometax provided they are assessable in Sholapur district.  IV. All new cases arising out of survey work or other-wise within the area specified above.
Sholapur	n - uefax Officer Barg∜.	Sh <b>ola</b> m	I. All persons (other than companies, co-operative societies, their directors) trust cases and persons whose annual salary during the previous year exceeded the maximum amount not chargeable to incometax and persons whose total income is made up of income wholly taxed at source or dividends or both) whose place of assessment is in Barsi Taluka and Pandharpur taluka of Sholapur Dist.

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II. All partners of the firms assessed by the Income-tax Officer, Barsi.

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III. All new cases arising out of survey work or otherwise within the area specified above.

This order shall take effect from 1-7-1971.

No. 141—Sholapur/71-72/Tech

A BALASUBRAMANIAM, Commissioner of Income-tax

### पूना, 24 जून, 1971

एस० ग्रो० 1358:—श्रायकर श्रधिनियम, 1961 (1961 का 43) की धारा 124 की उपधारा (1) के श्रनुसार तथा इस विषय पर पूर्व के श्रादेश में श्रंशतः संशोधन करते हुये श्रायकर श्रायुक्त पूना एतद्द्वारा निदेश देता हूं कि इस श्रादेश से संलग्न श्रनुसूची के स्तम्भ 2 में निर्दिष्ट श्रायकर श्रधिकारी, स्तम्भ 4 में दिये गये क्षेत्रों, व्यक्तियों, व्यक्तियों की श्रेणियां, ग्राय, श्राय की श्रेणियां, मामले श्रथवा मामलों की श्रेणियां, के विषय में श्रायकर श्रधिकारी के सभी कार्यों को करेगा, केवल ऐसे मामलों को छोड़ कर जिन्हें किमी श्रन्य श्रायकर श्रधिकारी को विशेषतः सौपे गये हों या इसके पश्चात सौपे जार्ये।

# धनुसूची

	श्रनुसूच।						
क्षेत्र या मंडल	भ्रायकर भ्रधिकारी का पदनाम	मुख्यालय	क्षेत्राधिकार				
1	. 2	3	4				
मोलापुर	श्राय कर म्रधिकारी [;] 'क' वार्ड	शोलापुर	<ol> <li>शोलापुर जिले की समस्त लि० कम्पनियां, न्यासी मामले, धौर सहकारी समितियां ।</li> <li>उपरोक्त कथित लि० कम्पनियों श्रौर सहकारी समितियों के समस्त निदेशक जिनके कर निर्धारण का स्थान शोलापुर जिले में हैं।</li> <li>सभी ब्यक्ति ( कम्पनियों, सहकारी समितियों, न्यास के मामलों श्रौर वे ब्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राि। कर न लगाये जाने योग्य श्रिषकतम सीमा से श्रिष्ठक थी भौर वे ब्यक्ति जिनकी कुल श्राय पर कर पूर्णातः स्रोत पर निष्काषित है या लाभांशों से या घोनों से हैं, को छोड़कर) जिनका कर निर्धारण स्थान शोलापुर शहर की सीमाग्रों के श्रन्तर्गत मंगलवार पेठ में है ।</li> <li>[फर्मों के सभी भागीदार जिनका कर निर्धारण उपरोक्त कथित क्षेत्र के श्रन्तर्गत श्रायकर श्रिष्ठकारी 'क' वार्ड शोलापुर द्वारा होता है।</li> <li>[सभी नये मामले जो उपरोक्त कथित क्षेत्र के श्रन्तर्गत मर्वेक्षण कार्य श्रथवा श्रन्य तरीकों से उत्पन्न हुये हैं।</li> </ol>				
<b>गोलापु</b> र	श्रायकर प्रधिकारी ''ख" यार्ड	<b>गोलापुर</b>	<ol> <li>सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निदेशकों, त्यास मामलों और वे व्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राणि कर न लगाये जाने योग्य श्रिष्ठिकतम सीमा से श्रिष्ठिक थी और वे व्यक्ति जिनकी कुल श्राय पूर्णतः स्रोत पर ति कसनिष्है या लाभांशों से श्रथवा दोनों से, को छोड़कर), जिनका कर निर्धारण स्थान शोलापुर सिटी की म्युनिसिपल सीमाभों के श्रन्तर्गत मुरारजी पेठ, गोल्ड पिन्च पेठ और नवीं पेठ में तथा शोलापुर जिले के मलशीरस तथा श्रकाल किंदि तालुकों में है।</li> <li>गुम्मों के सभी भागीदार जिनका कर निर्धारण उपरोक्त कथित क्षेत्र के श्रन्तर्गत श्राय कर श्रिष्ठकारी 'ख' वार्ड द्वारा होता है।</li> <li>सभी नये मामले जो उपरोक्त कथित क्षेत्र के श्रन्तर्गत सर्वेक्षण कार्य श्रथवा श्रन्य तरीकों से उत्पन्न हुये हैं।</li> </ol>				

1	2	3	4
शोलापुर	म्रायकर म्रधिकारी 'ग' वार्ड	<b>गोलापु</b> र	<ol> <li>सभी व्यक्ति (कम्पनियों, सहकारी समितियों, उनके निदेशकों, न्यास मामलों में और वे व्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राशि कर न लगाये जाने योग्य श्रिधिकतम राशि से श्रिधिक थी और वे व्यक्ति जिनकी कुल घाय पूर्णतः स्रोत पर निष्कासित है या लाभांशों से श्रथवा दोनों से, को छोड़कर) जिनका कर निर्धारण स्थान शोलापुर सिटी की म्युनिसिपल सीमाश्रों के श्रन्तर्गत सकहार पेठ, जोधभावी पेठ, शुक्रवार पेठ, सोमवार पेठ, रिववार पेठ, सिद्धेश्वर पेठ और कस्वा पेठ में है।</li> <li>फर्मों के सभी भागीदार जिनका कर निर्धारण उपरोक्त कथित क्षेत्रों के श्रन्तर्गत श्रायकर श्रिधकारी 'ग' वार्ड द्वारा होता है।</li> <li>सभी नए मामले जो उपरोक्त कथित क्षेत्रों के श्रन्तर्गत सर्वेक्षण कार्य श्रथवा श्रन्य उपायों से उत्पन्न हुये हैं।</li> <li>शोलापुर जिले के सभी व्यक्ति जिनकी कुल श्राय पूर्णतः स्रोत पर निष्कािसत है या लाभांशों से या दोनों से, श्रतः धन वापिसी कर्ता।</li> </ol>
मोलापुर	भ्रायकर भ्रधिकारी 'घ' वार्ड	शोलापुर	<ol> <li>सभी व्यक्ति (कम्पनियों, सहकारी समितियों उनके निदेशकों, न्यास मामलों श्रौर वे व्यक्ति जिनकी पूर्ण वर्ष के वौरान वार्षिक वेतन की राशि कर न लगाये जाने योग्य श्रीक्षकतम राशि से श्रीक्षक थी श्रौर वे व्यक्ति जिनकी कुल श्राय पर कर पूर्णतः स्रोत पर निष्कासित है या लाभांशों से अथवा दोनों से है, को छोड़कर) जिनका कर निर्धारण स्थान श्रायकर श्रीक्षकारी शोलापुर श्रौर वरसा को सोपें गये क्षेत्रों को छोड़कर करमाला, संगोला, मोहोल, श्रौर शोलापुर जिले के मंगलवेध तालुकों में है।</li> <li>फमौं के सभी भागीवार जिनका कर निर्धारण उपरोक्त कथित क्षेत्रों के श्रन्तर्गत श्रायकर श्रीक्षकारी 'घ' वार्ड द्वारा होता है।</li> <li>सभी व्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राशि कर न लगाये जाने योग्य श्रीक्षकतम राशि से श्रीक्षक थी वशर्ते वे शोलापुर</li> </ol>
			जिले में निधार्य हों।  4. सभी नये मामले जो उपरोक्त कथित क्षेत्रों के ग्रन्तर्गत सर्वेक्षण कार्य ग्रथवा ग्रन्य उपायों से उत्पन्न हुये हैं।
ग्रोलापुर	ग्रायकर म्रिधिकारी वरसी	गोलापुर	<ol> <li>सभी ब्यक्ति (कम्पनियों, सहकारी समितियों उनके निदेशकों, न्यास मामलों और वे व्यक्ति जिनकी पूर्व वर्ष के दौरान वार्षिक वेतन की राशि कर न लगाये जाने योग्य अधिकतम राणि से अधिक थी और वे व्यक्ति जिनकी कुल आय पर कर पूर्णतः स्रोत पर निष्कास्ति है या लाभांगों से अथवा दोनों से हैं, को छोड़कर) जिनका कर निर्धारण स्थान शोलापुर जिले में वरसी तालुका और पंढर पुर तालुका है।</li> <li>फर्मों के सभी भागीदार, जिनका कर निर्धारण आयकर अधिकारी वरसी द्वारा होता है।</li> <li>सभी नये मामले जो उपरोक्त कथित क्षेतों के अन्तर्गत सर्वेक्षण कार्य अथवा अन्य उपायों द्वारा उत्पन्न हुये हैं।</li> </ol>

# OFFICE OF THE COMMISSIONER OF INCOME TAX, DELHI (CENTRAL): NEW DELHI.

New Delhi, the 21st March 1972

S.O. 1359.—As authorised and directed by the Central Government vide Government of India, Ministry of Finance (Department of Revenue and Expenditure), New Delhi's order F. No. 83/108/69-IT(B) dated 24th December, 1971, in terms of section 287 of the Income- tax Act, 1961 (43 of 1961), the names and other specified particulars relating to the assessees in whose cases amounts over rupees one lakh have been written off during the financial year 1970-71, are hereby published:

	Name & Address of the assessee	Status	Asstt, year	Amount written of	Brief reasons f for write off.
I	2	3	4	5	6
				Rs. P	
1.	M/s. Indian National Airways(P) Ltd., 1 to, Darya G Delhi.	pany.	1956-57	182030 · 68	The assessee company has gone into liqui- dation and no assets are avail- able which from recovery could be made.

Note.—The statement that the tax due from a person has been written off only means that in the opinion of the Income-tax Department it cannot on the date of publication be realised from the known assets of the assessee. The publication does not imply that the amount is irrecoverable in law or that the assessee is discharged from his liability to pay the amount in question.

[No. 4/F. No. SI/PN(4)/C/71-72.]

P. L. MALHOTRA, Commissioner of Income Tax.

# म्रायकर म्रायुक्त कार्यालय दिल्ली (केन्द्रीय)

नई दिल्ली, 21 मार्च, 1972

एस॰ मो॰ 1359:—-श्रायकर श्रधिनियम, 1961 (1961 का 43) की धारा 287 के श्रनुसार भारत सरकार, विस मंद्रालय (राजस्य एवं बीमा विभाग) नई दिल्ली के श्रादेश एफ॰ सं॰ 83/108/69-श्राई० टी॰ (बी) दिनांक 24 दिसम्बर, 1971 द्वारा केन्द्रीय सरकार से प्राधिकृत तथा निदेशित, उन निर्धारितियों, जिनके मामलों में वित्तीय वर्ष, 1970-71 के दौरान एक लाख से उत्पर की राशि का श्रपलेखन किया गया, के नाम व श्रन्य विनिर्दिण्ट विवरणों को एतद्द्वारा प्रकाशित किया जाता है।

क्रमांक <del>१</del>	निर्घारिती का नाम श्रौर पता	प्रास्थिति	निर्धारण वर्ष	श्रपलिखित राशि	श्रपलेखन के संक्षिप्त कारण
1	2	3	4	5	6
	ि इंडियन नेपानल ऐयरबेज (प्रा०) लि० 10, दरियागंज, देहली ।	कम्पनी	1956-57	চ্০ 182030.68	निर्घारिती कम्पनी का समा पन हो गया है थ्रौर कोई ग्रास्तियों प्राप्य नहीं है जिनसे वसूली की ज सके।

हिष्पा :--यह बयान कि किसी ब्यक्ति द्वारा देय कर का भ्रपलेखन कर दिया गया है, का केवल यह भ्रभिप्राय है कि भ्रायकर विभाग की राय में, प्रकाशन की तारीख को निर्धारिती की ज्ञात भ्रातिस्यों से कर वसूल नहीं किया जा सका है। प्रकाशन को यह तात्पर्य नहीं है कि कानून की दृष्टि में राशि श्रवसूलीय है या निर्धारिती उक्त राशि के श्रदा करने के दायित्व से मुक्त हो गया है।

[नं० 4/एफ़॰ सं० एस॰ श्राई०/पी॰ एन॰ (4)सी/71-72]

पी० एल० मल्होता, स्रायकर श्रायुक्त दिल्ली (केन्द्रीय)

# MINISTRY OF HEALTH AND FAMILY PLANNING (Department of Health)

New Delhi, the 16th February 1972

S.O. 1360.—Whereas, the Maharashtra State Prarmacy Council have in pursuance of clause (g) of section 3 of the Pharmacy Act, 1948 (8 of 1948), elected Shri N. A. Nerurkar to represent that State on the Pharmacy Council of India with effect from the 7th January, 1972.

Now, therefore, in pursuance of the provisions of section 3 of the said Act, the Central Government hereby makes the following amendment in the notification of the Government of India in the late Ministry of Health No. 7-23/59. dated the 21st December, 1959, namely:—

In the said notification under the heading elected by the State Pharmacy Council under clause (g)' for the existing entry against serial No. 3, the following entry shall be substituted, namely:—

"Shri N. A. Nerurkar, R. No. 850, Sunder Nagar, A/19-76 Kalina, Santacruz East, Bombay-29."

[No. V.13013/2/72-MPT.]

# स्वास्थ्य धीर परिवार नियोजन मंत्रालय

(स्वास्ध्य विभाग)

नई दिल्ली, 16 फरवरी, 1972

एस०ग्रा० 1360.—यतः फार्में सी श्रधिनियम, 1948 (1948 का 8) की धारा 3 के खण्ड (छ) के अनुसरण में महाराष्ट्र राज्य फामसी परिषद् ने उस राज्य का भारतीय फार्मेंसी परिषद में प्रतिनिधित्य करने के लिये श्री एन० ए० में स्टर्कर को 7 जनवरी, 1972 से निर्वाचित किया है।

श्रतः श्रव उक्त श्रधिनियम की धारा 3 के उपबन्धों का श्रनुसरण करते हुए वंग्न्द्रीय सरकार एतद्श्वारा भारत सरकार के भूतपूर्व स्वास्थ्य मंत्रालय की श्रधिसूचना संख्या 7-23/59 डी० दिनांक 21 दिसम्बर, 1959 में निम्नलिखित संशोधन करती है, नामतः—

उक्त श्रधिसूचना में "खण्ड (छ) के श्रधीन राज्य फार्मेसी परिषद द्वारा निर्वाचित शीर्ष के श्रन्तर्गत कम संख्या 3 में लिखी गयी प्रविष्टि के स्थान पर निम्नलिखित प्रविष्टि प्रतिस्थापित की जायेगी, नामतः

"श्री एन० ए० नेखरकर, कमरा नम्बर, 850, सुन्दर नगर, ए/19-76 कालीना, सान्ताकृष पूर्वी, बम्बई-29।

[सं० वी॰ 13013/2/72-एम० पी० टी०]

New Delhi, the 17th April 1972

S.O. 1361.—Whereas in pursuance of the provisions of clause (d) of section 3 of the Dentists Act, 1948 (16 of 1948), Dr. B. R. Vacher, BDS, MDS, MSD, FICD, Principal, Punjab Government Dental College and Hospital, American has been elected by the Guru Nanak University, Amritsar, to be a member of the Dental Council of India, with effect from the 11th January, 1972;

Now, therefore, in pursuance of section 3 of the said Act, the Central Government hereby makes the following further amendment in the notification of the Government of India in the late Ministry of Health No. 3-2/62-MII, dated the 17th October, 1962, namely:

In the said notification, under the heading "Elected under clause (d) of section 3", after the entry relating to the Indore University, the following entry shall be inserted, namely:—

"14. Dr. B. R. Vacher, BDS, MDS, MSD, FICD, Principal, Punjab Government Dental, College and Hospital, Amritsar".

[No. V.12013/1/72-MPT.]

नई दिल्ली, 17 म्रप्रैल, 1972

एस० श्रो० 1361.—यतः दन्त चिकित्सा श्रधिनियम, 1948 (1948 का 16) की धारा 3 के खण्ड (व) के उपबन्धों का अनुसरण करते हुए गुरुनानक विश्वविद्यालय, अमृतसर द्वारा डा० बी० श्रार० वाचेर, बी० डी० एस०, एम० बी० एम०, एम० एस० डी०, एफ० आई० सी० डी०, प्रधानाचार्य पंजाब गवनंमेंट दन्त चिकित्सा कालेज एवं श्रस्पताल, श्रमृतसर को 11 जनवरी, 1972 से भारतीय दन्त चिकित्सा परिषद का सदस्य निर्वाचित किया गया है।

श्रतः श्रव उक्त श्रिधिनियम की धारा 3 का श्रनुसरण करते हुए केन्द्रीय सरकार एतद्द्वारा भारत सरकार, भूतपूर्व स्वास्थ्य मंत्रालय की श्रिधसूचना संख्या 3-2/62 चि० II दिनांक 17 श्रक्तूबर 1962 में श्रागे श्रौर निम्नलिखित संशोधन करती है, नामतः—

उन्त श्रधिसूचना में ---

"धारा 3 के खण्ड (घ) के स्रधीन निर्वाचित भीर्ष" स्रन्तर्गत इन्दौर विश्वविद्यालय से संबंधित प्रविष्टि के बाद निम्न— लिखित प्रविष्टि रख ली जाए:

"14. डा० बी० घार० वाचेर,

बीठ डीठ एसठ, एमठ डीठ एसठ, एमठ एसठ डीठ, एफठ आई० सीठ डीठ, प्रधानाचार्य, पंजाब गवर्नमेंट दन्त चिकित्सा कालेज एवं अस्पताल, अमृतसर'

[सं० बी० 12013/1/72—एम० पी० टी०]

### ORDERS

New Delhi, the 16th February 1972

S.O. 1362.—Whereas by the notification of the Government of India in the late Ministry of Health No. 17-2/60 MI, dated the 22nd April, 1960, the Central Government has directed that the Medical qualification, "M.D. (Pennsylavania, U.S.A.) shall be recognised medical qualification for the purposes of the Indian Medical Council Act 1956 (102 of 1956);

And Whereas Dr. (Miss) Helen C. Lalinsky who possesses the said qualification is for the time being attached to the Holy Family Hospital, Mandar, District Ranchi, for the purposes of charitable work;

Now, therefore, in pursuance of clause (c) of the proviso to sub-section (1) of section 14 of the said Act, the Central Government hereby specifies—

- (i) a period ending on the 31st December, 1972 from the date of publication of this order in the Official Gazette, or
- (ii) the period during which Dr. (Miss) Helen C. Lalinsky is attached to the said Holy Family Hospital, Mandar, District Ranchi, whichever is shorter, as the period to which the medical practice by the aforesaid doctor shall be limited.

[No. V. 11016/2/72-MPT.]

### म्रादेश

### नई बिल्ली, 16 फः वरी 1972

एस० ग्री० 1362.—यतः भारत सरकार के भूतपूर्व स्वास्थ्य मंत्रालय की दिनांक 22 श्रप्रैल; 1960 की श्रिष्ठसूचना सं० 17-2/60 एम० ग्राई० द्वारा केन्द्रीय सरकार ने निदेश दिया है कि जारतीय चिकित्सा परिषद् श्रिष्ठनियम 1956 (1956 कर 102) के प्रयोजनों के लिए पैनिसलवेनिया, संयुक्त राष्ट्र अमेरिका द्वारा प्रदत्त "एम० डी०" नामक चिकित्सा श्रर्हता मान्य चिकित्सा श्रर्हता होगी;

श्रीर यतः डा० (कुमारी) हेलन सी० लालिस्की को जिसके पास उक्त श्रहेता है धर्मार्थ कार्य के प्रयोजनों के लिए फिलहाल होली फैमिली श्रस्पताल, मन्देर, जिला रांची के साथ सम्बद्ध है।

भ्रतः भ्रव, उक्त श्रधिनियम की घारा 14 की उपधारा (1) के पुस्तक के भाग (ग) का पालन करते हुए केन्द्रीय सरकार एतदहारा—-

(1) इस ग्रादेश के सरकारी राजपत में प्रकाशित होने वाली तिथि से 31 दिसम्बर, 1972 को समाप्त होने वाली श्रवधि;

#### श्रथवा

(2) उस श्रविध को जब तक डा॰ (कु मारी) हेलन सी॰ लालिस्की जो उकत होली फैमिली श्रस्पताल, मन्देर, जिला रांची के साथ सम्बद्ध रहते हैं, जो भी कम हो वह श्रविध विनिर्दिष्ट करती है, जिसमें पूर्वाक्त डा॰ मैंडिकल श्रैक्टिस कर सकेंगे।

| सं फा बी • 11016/2/72-एम • पी • टी ]

### New Delhi, the 17th March 1972

S.O. 1363.—Whereas by the notification of the Government of India in the late Ministry of Health No. 17-2/60-Mf, dated the 22nd April, 1960, the Central Government has directed that the Medical qualification, Doctor of Medicine granted by the University of Munich shall be recognised medical qualification for the purposes of the Indian Medical Council Act, 1956 (102 of 1956);

And whereas Dr. G. T. Warner who possesses the said qualification is for the time being attached to the Ruby Nelson Memorial Hospital of Seventh Day Adventists, Cantonement Road, Jullundur for the purposes of charitable work;

Now, therefore, in pursuance of clause (c) of the proviso to sub-section (1) of section 14 of the said Act, the Central Government hereby specifies.

(i) a further period of two years with effect from the 6th May, 1971, or

(ii) the period turing which Dr. G. T. Warner is attached to the said Ruby Nelson Memorial Hospital of Stwenth Day Adventists, Cantonement Road, Jullundur, whichever is shorter, as the period to which the medical practice by the aforesald doctor shall be limited.

[No. V. 11016/6/72-MPT.]

### नई दिल्ली, 17 मार्व, 1972

एस० ग्री० 1363.—यतः भारत सरकार के भूतपूर्व स्वास्थ्य मंत्रालय की दिनांक 22 अप्रैल, 1960 की अधिसूचना संख्या 17-2/60 चि० र० द्वारा केन्द्रीय सरकार ने निदेश दिया है कि भारतीय चिकित्सा परिषद अधिनियम 1956 (1956 का 102) के प्रयोजनों के लिए यूनिवर्सिटी आफ म्यूनिच द्वारा प्रदत्त डाक्टर आफ मेडिसिन नामक चिकित्सा अहंता मान्य चिकित्सा अहंता होगी और यतः डा० जी० टी० बार्नर को जिसके पास उक्त अहंता है धर्मार्थ प्रयोजनों के लिए फिलहाल क्यी नेल्सन मेमोरियल होस्पटल आफ सेवन्थ-डे एडवेन्टिस्टस, कण्टोनमेण्ट रोड, जलन्धर के साथ सम्बद्ध है।

भ्रव भ्रतः उक्त भ्रिधिनियम की धारा 14 की उपधारा (1) के परन्तुक के भाग (ग) का पालन करते हुए केन्द्रीय सरकार एतद-द्वारा —

- (1) 1 मई 1971 से श्रौर श्रागे दो वर्ष को श्रवधि के लिए श्रथवा
- (2) उस अवधि के लिए जब तक डा॰ जी॰ टी॰ वार्नर जो उक्त रूबी नेल्सन है मेमोरियल हार्सपटल आफ सेवन्थ-डे एडवेन्टिस्टस, कण्टोन्मेण्ट रोड, जलन्धर के साथ सम्बन्ध रहते हैं, जो भी कम हो वह अवधि विनिर्दिष्ट करती है जिसमें पूर्वोक्त डाक्टर मेडिकल प्रैक्टिस कर सकेंगे।

[ सं० वी० 11016/6/72-एम० पी० टी०]

### New Delhi, the 28th March 1972

S.O. 1364.—Whereas by the notification of the Government of India in the late Ministry of Health No. 32-85/64-MPT, dated the 19th June. 1965, the Central Government has directed that the Medial qualification 2 "ARTS—EXAMEN" (Lelden University, Netherlands) shall be recognised medical qualification for the purposes of the Indan Medical Council Act, 1956 (102 of 1956);

And whereas Dr. M. P. E. Arnoldus who possesses the said qualification is for the time being attached to the Katra Hospital, Mandla, Madhya Pradesh for the purposes of charitable work.

Now, therefore, in pursuance of clause (c) of the proviso to sub-section (1) of section 14 of the said Act, the Central Government hereby specifies.

- (i) a period of two years from the date of publication of this order in the Official Gazette, or
- (ii) the period during which Dr. M. P. E. Arnoldus is attached to the said Katra Hospital, Mandla, Madhya Pradesh,

whichever is shorter, as the period to which the medical practice by the aforesaid doctor shall be limited,

[No. F. V. 11018/3/72-MPT.]

# नई दल्ली, 28 मार्च, 1972

एस० ग्रं१० 1364.— भन भारत सरकार के सूत्रपूर्व सतस्थ्य मंत्रालय की दिलांक 19 जुन, 1965 की ग्रधिसूचना सं० 32/85/64 एम० पी० टी० द्वारा बेन्द्रीय सरकार ने निदेश दिया है कि भारतीय चिकित्सा परिषद् श्रधि थिम, 1956 (1956 का 102) के प्रयोजनों के लिये लीडन श्विवद्यालय, नीदरलैण्ड द्वारा प्रदत्त "ग्रार्टस एक सामेन" नामक चिकित्सा श्रर्हता मान्य चिकित्सा श्रर्हता होगी;

धौर यत: डा० एम० पी० ई० श्रानींत्र्स की जसके पास उक्त धर्हता है धर्मार्थ कार्य के प्रयोजनों के लिये फिलहाल कटक श्रस्प-ताल, मण्डला, मध्य प्रदेश के साथ सम्बद्ध है।

श्चतः श्रब, उक्त अधिनियम की धारा 14 की उपधारा (1) के परन्तुक के भाग (ग) का पालन करते हुये केन्द्रीय सरकार एशवृक्षारा—

(1) इस फ्रादेण के सरकारी राजपत्न में प्रकाशित होने की तिथि मे दो वर्ष की फ्रविधि ;

#### ग्रथवा

(2) उस ध्रवधि को जब तक डा० एम० पी० ई० ग्रानींल्डस जो उक्त कटड़ा श्रस्पताल, मण्डला, मध्य प्रदेश के साथ सम्बद्ध रहते हैं, जो भी कम हो वह श्रवधि विनिर्दिष्ट करती है, जिसमें पूर्वाक्त डा० मेडिकल प्रैक्टिस कर सकेंगे।

[सं० वी० 11016/3/72-एम० पी०टी०]

### New Delhi, the 30th March 1972

S.O. 1365.—Whereas by the notification of the Government of India in the late Ministry of Health No. 16-18/60MI, dated the 30th December, 1960, the Government has directed that the Medical qualification M.D. (University of Munster, Germany) shall be recognised medical qualification for the purposes of the Indian Medical Council Act, 1956 (102 of 1956);

And whereas Dr. Hildegard Sina who possesses the said qualification is for the time being attached to the Mitranikatan Hospital, P.O. Vagamon, District Kottayam, Kerala for the purposes of charitable work.

yam, Kerala for the purposes of charitable work.

Now, therefore, in pursuance of clause (c) of the proviso to sub-section (1) of section 14 of the said Act, the Central Government hereby specifies—

- (i) a period of two years from the date of publication of this order in the official Gazette, or
- (ii) the period during which Dr. Hildegard Sina is attached to the said Mitranikatan Hospital, P.O. Vagamon, District Kottayam Kerala whichever is shorter, as the period to which the medical practice by the aforesaid doctor shall be limited.

[No. F. 19-35/70-MPT.] P. C. ARORA, Under Secy.

नई दिल्ली, 30 मार्च, 1972

एस॰ ग्री॰ 1365.—-यतः, भारत मरकार के भूतपूर्व स्वास्थ्य मृंजालय की विनांक 30 दिसम्बर, 1960 की ग्रिधिस्चना सं० 16-18/60-चि०-1 केन्द्रीय सरकार ने निदेश दिया हू कि भारतीय प्रयोजनों के लिये यूनिवर्सिटी भ्राप्त स्युनिस्टर, जर्मनी द्वारा प्रदत्त "एमीं डी०" नामक चिकित्सा भ्रहेता मान्य चिकित्सा भ्रहेता होगी ;

श्रीर यत: डा० हिलडेगार्ड सिना को जिसके पास उक्त श्रर्हता है धर्मार्थ कार्य के प्रयोजनों के लिये फिलहाल मिल्रानिकटन श्रस्पताल, पो० श्रो० वगामोन जिला कोट्टायाम केरल के साथ सम्बद्ध है।

म्रतः भ्रब, उक्त म्रिधिनियम की धारा 14 की उपधारा (1) के परन्तुक के भाग (ग) का पालन करते हुये केन्द्रीय सरकार एतद्द्वारा--

(1) इस श्रादेश के सरकारी राजपत्न में प्रकाशित होन की विधि संदो वर्ष की श्रविध;

### भ्रयवा

(2) जुस अवधि को जब सक डा० हिलडेगार्ड सिना जो उक्त मिक्रानिंकटन अस्पताल, पो० ओ० वगामोन जिस्ता कोट्टायाम केरल के साथ सम्बद्ध रहसे हैं, जो भी क्रम हो वह अवधि विनिर्दिष्ट करती है, जिसमें पूर्वोक्त डा० मेडिकल प्रैक्टिस कर सकेंगे।

[सं॰ एफ॰ 19-35/70 एम॰ पी॰ टी॰]

प्रकाश चन्द्र भ्ररोरा, भ्रवर सचिव।

#### (Department of Health)

New Delhi, the 14th February 1972 NOTIFICATION

S.O. 1366.—Shri S. H. Merchant relinquished charge of the post of Deputy Drugs Controller (India), East Zone, Calcutta on the afternoon of the 10th January, 1972.

The President is pleased to appoint Shri S. H. Merchant to officiate as Officer on Special Duty, Training of Drugs Inspectors, Bombay with effect from forenoon of the 14th January, 1972 until further orders.

[No. F.X.11031-3/71-D.]

### (स्वास्य विभाग)

नई दिल्ली, 14 फ वरी, 1972

# **ग्रधि**सूच रा

एस० प्रोः 1366.—श्री एस० एचँ मर्चेन्ट ने 10 जनवरी, 1972 ग्रपराहन को पूर्वी जोन, कलकत्ता से उप ग्रीषध नियंत्रक (भारत ) के पद का कार्याभार छोड़ दिया ।

राष्ट्रपति श्री एस० एच० मर्चेन्ट को 14 जनवरी, 1971 पूर्वा ह्र से श्रागामी श्रादशों तक बम्बई में श्रोपध प्रशिक्षण निरीक्षक के श्रन्तर्गत विशेष कार्यं श्रधिकारी के पद पर स्थानापन्न रूप से नियुक्त करते हैं।

[सं० एक्स० 11031-3/71-डी०]

New Delhi, the 14th March 1972

S.O. 1367.—The following draft of certain rules further to amend the Drugs and Cosmetics Rules,

1945, which the Central Government proposes to make, after consultation with the Drugs Technical Advisory Board, in exercise of the powers conferred by section 12 and 37 of the Drugs and Cosmetics Act, 1940 (23 of 1940), is published, as required by the said sections for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th June, 1972.

Any objections or suggestions which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government.

#### Draft Rules

- 1. These rules may be called the Drugs and Cosmetics (Amendment) Rules, 1972.
  - 2. In the Drugs and Cosmetics Rules, 1945;
    - (i) in clause 3 of sub-rule (4) of rule 65, in subclause item (b) shall be renumbered as (c) and before it is so renumbered the following item shall be inserted, namely:—
      - "(b) serial number of the cash/credit memo, and";
  - (ii) in clause (b) of sub-rule (1) of rule 76 after the word "Chemistry" the following words shall be inserted, namely:— "or Microbiology";
  - (iii) in rule 85-B, for sub-rules (2) and (3) the following sub-rules shall be substituted, namely:—
    - "(2) The application in Form 24-C shall be accompanied by a fee of rupees forty for manufacture of Homocopathic mother tinctures and potentised preparations and an inspection fee of rupees ten for the first inspection or rupees five in case of inspection for renewal of licence. For the manufacture of Homocopathic potentised preparations only, the application shall be accompanied by a fee of rupees twenty and on inspection fee of rupees five for the first inspection or rupees two and fifty paise in case of inspection for renewal of licence.

Application for licence to manufacture potentised preparation from back potencies by Pharmacies who are already licensed to sell Homoeopathic medicines by retail shall also be made in Form 24-C and such application shall be accompanied by a fee of rupees twenty and an inspection fee of rupees five for the first inspection or rupees two and fifty paise in case of inspection for renewal of licence.

- (3) If a person applies for renewal of a licence after expiry but within one month of such expiry, the fee payable for the renewal of such a licence shall be:
  - (i) rupees forty plus an additional fee of rupees twenty and an inspection fee of rupees five for the manufacture of Homoeopathic mother tinctures and potentised preparations, and
  - (ii) rupees twenty plus an additional fee of rupees ten and an inspection fee of rupees two and fifty paise for the manufacture of Homocopathic potentised preparation only";
  - (iv) in rule 108 for sub-rule (1) the following sub-rule shall be substituted namely:---
    - "(1) No substance specified in Schedule C shall be sold or offered for sale unless it has been sealed in a previously sterilized container made of glass or any other suitable material, in such a manner as will in the opinion of the licensing authority suffice to preclude the access of bectaria. The container made of any material other than

- glass will have to be approved for its sultability and safety by the "Licensing Authority mentioned in rule 21 before it is used in marketing any substance specified in Schedule C";
- (v) in rule 138, for sub-rules (1) and (2) the following sub-rules shall be substituted namely:—
  - "(1) Application for grant or renewal of a licence to manufacture any cosmetic for sale shall be made to the Licensing Authority appointed by the State Government for the purpose of this Part (hereinafter in this Part referred to as the Licensing Authority) in Form 31 and shall be accompanied by a fee of rupees two hundred and an inspection fee of rupees fifty for the first inspection fee of rupees twenty five in case of inspection for renewal of licence.
  - Provided that in case of a small scale manufacturer employing not more than five persons the application in Form 31 shall be accompanied by a fee of rupees forty and an inspection fee of rupees ten for the first inspection or rupees five in case of inspection for renewal of licence.
  - (2) Il a person applies for the renewal of a licence after its expiry but within one month of such expiry, the fee payable for the renewal of such licence shall be rupees two hundred plus an additional fee of rupees one hundred and an inspection fee of rupees twenty five.
  - Provided that in the case of a small scale manufacturer employing not more than five persons the fee payable for the fenewal of such licence shall be rupees forly plus an additional fee of rupees twenty and an inspection fee of rupees five;"
- (vi) in rule 139, sub-rule (3) and (4) shall respectively renumbered at sub-rules (4) and (5) and before they are so renumbered the following sub-rule shall be inserted, namely:--
  - "(3) The premises where cosmetic sare manufactured shall be distinct and separate from the premises used for residential purposes;"
- (vii) in rule 142 after sub-rule (f), the following sub-rule shall be inserted, namely:—
  - '(g) The licensee shall keep records of the details of manufacture as per particulars given in Schedule W of each batch of the cosmetics manufactured by him and such records shall be retained for a period of three years;"
- (viii) in rule 148,
- (a) for sub-rule (4) the following sub-rule shall be substituted, namely:—
  - "(4) A distinctive batch number, that is te say the number by reference to which details of manufacture of the particular batch from which the substance in the container is taken are recorded and are available for inspection, the figures representing the batch number being preceded by the letter "B";

Frovided that this sub-rule shall not apply to any cosmetic containing 10 grams or less if the cosmetic is in solid or semirolid state, and 25 millilitres or less if the cosmetic is in a liquid state,"

(b) sub-rule (5) shall be conumbered as subrule (6) and before it is so renumbered the following sub-rule shall be inserted, name-ly:—

- "(5) Manufacturing licence number, the number being preceded by the letter 'M'.
- (ix) After the Schedule U, the following Schedule shall be inserted, namely:—

#### SCHEDULE W

#### (See Rule 142)

Particulars to be shown in manufacturing records for cosmetics.

- (1) Serial Number.
- (2) Name of the Product.
- (3) Lot/Batch Size.
- (4) Lot/Batch No.
- (5) Date of commencement of manufacture and date when manufacture was completed.
- (6) Names of ingredients, quantity required for the Lot/Batch size, quantities actually used. (All weighing and measurements to be checked and initialled by the competent person).
- (7) Control reference number in respect of raw material used in formulation.
  - (8) Process of manufacture,
- (9) (i) Test report Number and Date (Finished Products, if tesed) (ii) Opinion on the sample.
- (10) Packing details.
  Date—Quantity packed.
- (11) Signature of the expert staff responsible for the manufacture".

[No. F. 1-10/70-D.]

### नई दिल्ली, 14 मार्च, 1972

एस० ग्रो० 1367— औषधि-द्रव्य ग्रीर प्रसाधन सामग्री नियम, 1945 में और संशोधन करने के लिए कतिपय नियमों का निम्निलिखन प्राह्म, जिसे केन्द्रीय सरकार, ग्रीषधि-द्रव्य ग्रीर प्रसाधन सामग्री ग्रिधिनियम, 1940 (1940 का 23) की धारा 12 ग्रीर 33 द्वारा प्रदक्ष शक्तियों का प्रयोग करते हुए, ग्रीषधि-द्रव्य सकनीकी सलाहकार बोर्ड से परामर्श के पश्चात, बनाने की प्रस्थापना करती है, सभी ऐसे व्यक्तियों की, जिनका इसके द्वारा प्रभावित होना संभाव्य है, जानकारी के लिए, उका धाराग्रों की अपेक्षानुसार प्रकाशित किया जाता है ग्रीर एतदहारा यह सूचना दी जाती है कि उकत प्राह्म पूर तारीख 15-6-1972 को या उसके पश्चात विचार किया जाएगा।

2. ऐसे आक्षेपों भीर सुझावों पर, जो उक्त प्रारूप के सम्बन्ध में किसी व्यक्ति से इस प्रकार विनिर्दिष्ट तारीख से पूर्व प्राप्त होंगे, केन्द्रीय सरकार द्वारा विचार किया जाएगा।

### प्रारूप नियम

- इन नियमों का नाम भौषधि-द्रव्य भौर प्रसाधन सामग्री (संगोधन) नियम, 1972 होगा।
  - 2. श्रीषधि-द्रव्य श्रीर प्रमाधन-सामग्री नियम, 1945 में,---
    - (1) नियम 65 के उपनियम (4) के खण्ड 3 में, उपखण्ड में, मद (ख), उसकी मद (ग) के रूप में पुन: सांख्याकित की जाएगी और इस प्रकार

पुनः सांख्यांकित भद से पहले, निम्नलिखित भद भ्रन्तःस्थापित की जाएगी, भ्रर्थात् :---

- "(ख) कैश/फेडिट मेमो की कम संख्या, ग्रीर ;
- (11) नियम 76 के उपनियम (1) के खण्ड (ख) में, "रसायन विज्ञान शब्द के पश्चात्, निम्नलिखिन शब्द प्रतिस्थापित किया जाएगा, श्रर्थात् :---

"या मूक्ष्म जीव विज्ञान" ;

- (111) नियम 85-ख में, उपनियम (2) श्रौर (3) के स्थान पर, निम्नीलखित उप-नियम प्रतिस्थापित किए जाएंगे, श्रथांत :---
- "(2) प्ररूप 24(ग) में के आवेदन के साथ होम्योपैथिक मदर टिक्चर और प्रक्तिवर्धक निर्मितियों का विनिर्माण करने के लिए चालीस रुपये फीस और प्रथम निरीक्षण के लिए दस रुपये या अनुज्ञप्ति के नवीकरण के लिए निरीक्षण की दशा में पांच रुपये निरीक्षण फीस दी जाएगी। आवेदन के साथ, केवल होम्योपैथिक णक्तिवर्धक निर्मितियो का विनिर्माण करने के लिए, बीस प्यये फीस और प्रथम निरीक्षण के लिए पांच रुपये या अनुज्ञप्ति क नवीकरण के लिए निरीक्षण की दशा में दो रुपये पचास पैसे निरीक्षण फीस दी जाएगी।

ऐसी फार्मे सियों द्वारा, जो होस्योपैथिक श्रोपध की खुदरा बिकी करने के लिए पहले ही अनुकात हैं, प्रतीप शक्तियों से शक्ति-वर्धक निर्मिति का विनिर्माण करने के लिए अनुक्रन्ति के श्रावेदन भी प्ररूप 24-ग में करने होंगे श्रोर ऐसे श्रावेदन के साथ बीस रुपये फास श्रोर प्रथम निरीक्षण के लिए नांच एपये या अनुक्रित के ज्वीनकरण के लिए निरीक्षण की देशा में दो काए प्रजास मैसे निरीक्षण फीस बी जाएगी।

- (3) यदि कोई व्यक्ति अनुक्ति के अवसान के पण्चात् किन्तु ऐसे अवसान के एक मास के भीतर उसके नवीकरण के लिए आवेदन करता है तो ऐसी अनुक्ति के नवीकरण के लिए संदेय फीस निम्नलिखित होगी :——
- (।) होम्योपैथिक भदर टिक्चर और शक्तिवर्धक निर्मितियों का विनिर्माण करने के लिए, चालीस रुपए और बीस रुपए अतिरिक्त फीस और पांच रुपए निरीक्षण फीस, और
- (।।) केवल होम्योपैथिक शक्तिवर्धक निर्मितियों का विनिर्माण करने के लिए, तीस रुपए और बीस रुपए श्रितिरिक्त फीस भीर दो रुपए पचास पैंसे निरीक्षण फीस";
- (IV) नियम 108 में, उपनियम (1) के स्थान पर, निम्नलिखित उपनियम प्रतिस्थापित किया जाएगा, ग्रथांत .--
- "(1) श्रनुसूची ग में विनिर्दिष्ट किसी भी पदार्थ की नहीं बेचा जाएगा या उसे विकय के लिए प्रस्तुत नहीं किया जाएगा जब तक उसे कांच या किसी श्रन्य उपयुक्त सामग्री के बने पूर्वतन निर्मित श्राक्षान-पान में ऐसी रीति में मुद्रा तन्द न किया गया हो जो श्रनुज्ञापन प्राधिकारी की राय में जीवाणू की पहुंच को प्रवारित करने के लिए पर्याप्त होगी।

कोच से भिन्न किसी सामग्री के बने आधान-पात को, उसे श्रनुसूची ग में विनिर्दिष्ट किसी पदार्थ के विषणन में प्रयुक्त किए जाने से पूर्व उसकी उपयुक्तता और सुरक्षा के लिए नियम 21 में विणित ''श्रनुज्ञापन प्राधिकरी से श्रनुमोदित कराना होगा'';

- (V) नियम 138 में, उपनियम (1) और (2) के स्थान पर, निम्नलिखिन उपनियम प्रतिस्थापित किए जाएंगे, ग्रर्थान् :---
- "(1) विकय के लिए किसी प्रसाधन सामग्री का विनिर्माण करने के लिए अनुअध्त की मंजूरी या नवीकरण के लिए आवेदन, इस भाग के प्रयोजन के लिए राज्य सरकार द्वारा नियुक्त अनुज्ञापन प्राधिकारी (जिसे इस भाग में इस के पश्चात् अनुज्ञापन प्राधिकारी कहा गया है) को प्ररूप 31 में देना होगा और उसके साथ दो सौ रुपए फीस और प्रथम निरीक्षण के लिए पचास रुपए या अनुज्ञाप्त नवीकरण के लिए निरीक्षण की दशा में पच्चीस रुपए निरीक्षण फीस दी जाएगी।

परन्तु पांच से श्रनिधक व्यक्तियों को नियोजित करने वाले किसी छोटे विनिर्माता की दशा में. प्ररूप 31 में के श्रावेदन के साथ चालीस रुपए फीस श्रीर प्रथम निरीक्षण के लिए वस रुपए या श्रनुशक्ति के नवीकरण के लिए निरीक्षण की दशा में पांच रुपए निरीक्षण फीस दी जाएगी।

(2) यदि कोई व्यक्ति अनुक्राप्ति के अवसान के पश्चात किन्तु ऐसे अवसान के एक मत्स के भीतर उत्के नवीकरण के लिए आवेदन करता है तो ऐसी अनुक्राप्त के नवीकरण के लिए दो सौ रुपए फीस और एक सौ रुपए अतिरिक्त फीस और पच्चीस रुपए निरीक्षण फीस संदेय होगी ।

परन्तु पांच से अनिधिक व्यक्तियों को नियोजित करने वाले किसी छोटे विनिर्माता की दशा में, ऐसी अनुज्ञप्ति की नवीकरण के लिए चालीस रुपए फीस और बीस रुपए अतिरिक्त फीस और पांच रुपए निरीक्षण फीस संदेय होगी";

- (VI) नियम 139 में, उपनियम (3) ग्रीर (4) कमणः उसके उपनियम (4) ग्रीर (5) के रूप में पुनः संख्यांकित किए जाएंगे ग्रीर उनके इस प्रकार पुनः संख्यांकित किए जाने से पूर्वं, निम्नलिखित उपनियम ग्रन्तःस्थापित किया जाएगा, ग्रंथांत :—
- "(3) ऐसे परिसर, जहां प्रसाधन-सामग्री का विनिर्माण किया जाता है, निवास के प्रयोजन के लिए प्रयोग किए जाने वाले परिसरों से दूर ग्रीर पृथक होंगे;"
- (VII) नियम 142 में, उपनियम (च) के पश्चात, निम्न- लिखित उपनियम अन्तःस्थापित किया जाएगा, अर्थात्-
- "(छ) अनुक्राप्तिधारी, अपने द्वारा विनिमित प्रसाधन सामग्री के हर एक बैच के विनिर्माण के ब्यौरे के आभिलेख, अनुसूची ब में दी गई विशिष्टियों के अनुसार रखेगा और एसे अभिलेख तीन वर्ष की अवधि तक रख आएंगे;

(VIII) नियम, 148 में,

- (क) उपनियम (4) के स्थान पर, निम्नलिखित उप-नियम प्रतिस्थापित किया जाएगा, प्रथित :--
- "(4) सुभिन्नतः बैच संख्या, ग्रथांत वह संख्या जिसके प्रति निदेश द्वारा विशिष्टि बैच के विनिर्माण के ब्यौरे, जिनसे श्राधान-पास में पदार्थ लिया गया है, श्राभिलिखित किए गए हैं श्रौर जो निरीक्षण के लिए उपलब्ध हैं, बैच संख्या को ब्यपदिष्ट करने वाले श्रंकों के पहले श्रक्षर "ख" होगा ;

परन्तु यह उपनियम, यदि प्रसाधन सामग्री ठोस या अर्ब-ठोस ग्रवस्था में हो तो दस ग्राम या उससे कम, या यदि प्रसाधन सामग्री द्रव ग्रवस्था में हो तो 25 मिलीलीटर या उससे कम, अन्तर्विष्ट करने वाली किसी प्रसाधन सामग्री को लागू नहीं होगा;"

- (ख) उपनियम (5), उसके उपनियम (6) के रूप में पुनः संख्यां कित किया जाएगा श्रीर उसको इस प्रकार पुनः संख्यां कित किए जाने से पूर्व, निम्नलिखित उपनियम श्रन्तः स्थापित किया जाएगा, श्रर्थात् :--
- "(5) विनिर्माण ग्रनुश्चित संख्या, इस संख्या के पहले श्रक्षर 'ड' होगा ;"
- (IX) ग्रनुसुची 'प' के पश्चात् निम्नलिखित भ्रनुसूची भन्तःस्थापित की जाएगी, श्रर्थातः :--

# "ग्रनुसुची व

(नियम 142 देखिए)

प्रसाधन सामग्री के विनिर्माण प्रसिरुखों में दक्षित की जाने वाली विधिष्टियां

- (1) ऋम संख्या
- (2) उत्पाद का नाम
- (3) लाट / बीच का श्राकार
- (4) लाट / बैच सं०
- (5) विनिर्माण प्रारम्भ करने की नारीख और वह तारीख, जिसको विनिर्माण पूरा हुन्ना ।
- (6) संघटकों के नाम, लाट / बैच के आकार के लिए अपेक्षित परिमाण, वस्तुतः प्रयुक्त परिमाण । (सभी तोल और माप की सक्षम व्यक्ति द्वारा जांच की जाएगी और उसे आद्यक्षरित किया जाएगा) ।
- (7) विनिर्माण में प्रयुक्त कच्ची सामग्री के सम्बन्ध में नियंत्रण निर्देश संख्या ।
- (8) विनिर्माण की प्रक्रिया।
- (9) (i) परीक्षण रिपोर्ट, संख्या श्रीर तारीख (परि-साधित उत्पाद, यदि परीक्षण किया गम हो)।
  - (ii) नमूने के बारे में राय।

- (10) पैक करने के ब्यौरे । तारीख पैक किया गया परिभाण।
- (11) विनिर्माण के लिए उत्तरदायी विशेषज्ञ-कर्मचारिबृन्द के हस्यक्षर ।

[सं० फा० 1-10/70-डी०]

New Delhi, the 28th March 1972

S.O. 1368.—The following draft of certain rules further to amend the Drugs and Cosmetics Rules, 1945, which the Central Government proposes to make, after consultation with the Durgs Technical Advisory Board, in exercise of the powers conferred by sections 12 and 33 of the Drugs and Cosmetics Act, 1940 (23 of 1940), is published, as required by the said sections for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 20th June, 1972.

Any objections or suggestions which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government:—

#### Draft Rules

- These rules may be called the Drugs and Cosmetics (Amendment) Rules, 1972.
- In the Drugs and Cosmetice Rules, 1945, in Schedule S. item 1 shall be renumbered as item 2 thereof, and—
  - (a) before item 2 as so renumbered, the following item shall be inserted, namely:—
  - "1. Standards for raw materials use in the manufacture of cosmetics and cosmetics in finished form.

Raw materials used in the manufacture of cosmetics and cosmetics in finished form shall conform to the Indian Standard specifications laid down from time to time by the Indian Standards institution.

- the Indian Standards institution. Raw materials used in the manufacture of cosmetics for which specifications have not been laid down by the Indian Standards Institution shall conform to the standards, wherever laid down in the pharmacopoeias prescribed under the Act and the rules thereunder";
- (b) in item 2 as so renumbered, the following heading shall be inserted, namely:—
- "Standards for Alcoholic Fragrance Solutions".

[No. 18-29/71-DC.]

RAMESH BAHADUR, Under Secy.

### नई दिल्ली, 28 मार्च 1972

एसं० शं० 1368.— स्रौषिध-द्रव्य स्रौर प्रसाधन सामग्री नियम, 1945 में स्रौर संशोधन करने के लिए कतिपय नियमों का निम्नलिखित प्रारूप, जिसे केन्द्रीय सरकार, स्रौषिध-द्रव्य स्रौर प्रसाधन सामग्री स्रिधिनियम. 1940 (1940 का 23) की धारा 12 स्रौर 33 द्वारा प्रदत्त शिक्तयों का प्रयोग करते हुए, स्रौषिधि-द्रव्य तकनीकी सलाहकार बोर्ड से परामर्श के पश्चात् वनाने की प्रस्थापना करती है, सभी ऐंगे व्यक्तियों की, जिनका इसके द्वारा प्रभावित होना सम्भाव्य है, जानकारी के लिए, उक्त धारास्रों की स्रपेक्षानुसार प्रकाणित किया जाता है स्रौर एतद्द्वारा यह सूचना दी जाती है कि उक्त

प्रारूप र्पुपर तारीख 20-6-1972 को या उसके पश्चात् विचार किया जाएगा।

ऐसे ब्राक्षेपों ब्रौर सुझावों पर, जो उक्त प्रारूप के संबंध में किसी व्यक्ति से इस प्रकार विनिर्दिष्ट तारीख से पूर्व प्राप्त होंगे, केन्द्रीय सरकार द्वारा विचार किया जाएगा ।

### प्रारूप नियम

- -1. इन नियमों का नाम श्रौषधि द्रव्य श्रौर प्रसाधान (संशो-धन) नियम, 1972 होगा।
- 2. श्रौषिव-द्रव्य श्रौर प्रसाधान सामग्री नियम, 1945 में, श्रनुसूची घ में, मद 1 उसकी मद 2 के रूप में पुन : संख्यां कित की जाएगी, श्रौंर—
- (क) इस प्रकार पुन: संख्यांकित मद 2 के पहले, निम्नलिखित मद ग्रन्तःस्थापित की जाएगी, ग्रर्थात्:—
  - "1. प्रशासन सामग्री के विनिर्माण में प्रयुक्त कच्ची सामग्री ग्रीर परिसाधित प्रसाधान सामग्री के लिए मानक—

प्रसाधन सामग्री के विनिर्माण में प्रयुक्त कच्ची सामग्री ग्राँर परिसाधित प्रसाधन सामग्री ऐसे भारतीय मानक विनिर्देशों के ग्रनुरूप होंगी जो भारतीय मानक संस्था द्वारा समय-समय पर ग्रिधिकथित किए जायें।

> प्रसाधन सामग्री के विनिर्माण में प्रयुक्त कच्ची सामग्री, जिनके संबंध में भारतीय मानक संस्था द्वारा विनिर्देश श्रधिकथित न किए गए हों, उन मानकों के श्रनुरूप होंगी, जो इस श्रधि-नियम श्रीर उसके श्रधीन बनाए गए नियमों के श्रधीन विहित भेषजकोशों में श्रधिकथित हों;"

(क) इस प्रकार पुन: संख्यांकित पद 2 में, निम्नलिखित शीर्षक म्रन्तः स्थापित किया जाएगा, म्रर्थात् :—

''एल्कोहालो सुगंध घोल के लिए मानक''ृ

[सं॰ 18-29/71-डी॰ सी॰]

रमेश बहादुर, भ्रवर मचिय

### (Department of Health)

New Delhi, the 2nd March 1972

3.0. 1369.—Whereas in pursuance of clause (d) of sub-section (2) of section 3 of the prevention of Food Adulteration Act, 1954 (37 of 1954), the Central Government has nominated Shri R. N. Chaturvedi, Joint Agricultural Marketing Adviser, Directorate of Marketing and suspection, Nagpur, as a member of the Central Countitles for Food Standards representing the Department of Agriculture in the Ministry of Agriculture vice Shri V. P. Anontanarayanan who has resigned:

No.v. thereto, in exercise of the powers conferred by sub-rection (1) of section 3 of the said Act, the

Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Health No. SRO-1236 dated the 1st June. 1955, namely:

In the said notification for the entry  $a_*$ ainst item b the following entry shall be substituted, namely:--

"Shri R. N. Chaturvedi, Joint Agriculturol Marketing Adviser, Directorate of Marketing and Inspection, Nagpur."

[No. F. 14-104/71-PH.]

K. SATYANARAYANA, Under Section

# (स्वाम्य विभार)

मई दिल्ली, 2 मार्च, 1972

एस० ग्रो० 1369.—यतः खाद्य ग्रपमिश्रण निवारण ग्रधिनियम, 1954 की धारा 3 की उप धारा (2) के खण्ड (घ) के ग्रनुसरण में केन्द्रीय सरकार ने श्री ग्रार० एन० चतुर्वेदी, संयुक्त कृषि विपणन सलाहकार, विपणन एवं निरीक्षण निदेशालय, नागपुर को श्री वी० पी० ग्रनन्तनारायणन जिन्होंने ग्रपना त्यागपव दे दिया है, के स्थान पर कृषि मंत्रालय के कृषि विभाग का प्रतिनिधित्व करने के लिये केन्द्रीय खाद्य मानक समिति के सदस्य के रूप में मनोनीत किया है।

श्रतः श्रब उक्त ग्रिधिनियम की धारा 3 की उपधारा (1) द्वारा प्रदत्त शक्तियों का पालन करते हुए केन्द्रीय सरकार एतद्हारा भारत सरकार के स्वास्थ्य मंत्रालय की ग्रिधिसूचना संख्या एस० श्रार० श्रो० 1236 दिनांक 1 जून, 1955 में निम्नलिखित श्रौर श्रागे संशोधन करती है, नामतः :——

उक्त श्रधिसूचना में मद 5 में दी गयी प्रविष्टि के स्थान पर निम्नलिखित प्रविष्टि रख दी जाय, नामतः :——

> "श्री ग्रार० एन० चतुर्वेदी, संयुक्त कृषि विपणन सलाहकार, विपणन एवं निरीक्षण निदेशालय, नागपूर"।

> > [सं० एफ० 14-104/71-जिं०स्वा०] के० सत्यनारायण, ग्रवर प्रत्यिय ।

### MENESTRY OF IRRIGATION AND POWER

New Delhi, the 15th March. 1972.

S.O. 1370.—In exercise of the powers conferred by the proviso to sub-section (4) of section 1 of the electricity (Supply) Act, 1948 (54 of 1948) and in artial modification of Notification No. EL.II.1(8)/67, tei the 25th March, 1967, the Central Government creby further extends the period referred to in the faid Notification upto and including the 31st day of flarch, 1977, in case of all the Union Territories except Delhi.

[No. EL. II- 1(2)/71.]

# सिंचाई स्रौर विद्युत मंत्रालय

नई दिल्ली, 2 मार्च, 1972

एस० म्रो॰ 1370.—दिद्युत (सम्भरण) म्रधिनियम, 1948 (1948 का 54) की धारा 1 की उपधारा (4) के परन्तुक द्वारा प्रदत्त क्षितियों का प्रयोग करते हुए ग्रौर ग्रंधिसुच त संख्या ई० एल० दी 1(8)/67 दिनांक 25 मार्च, 1967 का आंशिक रूप से संशोधनं करते हुए केन्द्रीय सरकार एतद्द्वारा उत्त राधिसूचना में निर्दिष्ट ग्रवधि की, दिल्ली को छोडकर सभी संव राज्य क्षेत्रों के मामने में, 31 मार्च 1977 (31 मार्च, 1977 समेत) ग्रीर बढ़ाती है ।

[संख्या ई० एलं०-दो-1 (2)/71]

#### ORDER

New Delhi, the 15th February 1972

S.O. 1371.—In exercise of the powers conferred by Sub-Rule (2) of Rule 133 of the Indian Electricity Rules, 1956 the Central Government hereby directs that the provisions of—

- (i) Rule 118(c) and
- (ii) Rule 130

of the said rules shall be relaxed in respect of the use of two numbers Russian make Electric Shovels Serial Nos. EKG 4.6-B 601 and 604 in the open cast mine at Bailadila Iron Ore Project of M/s. National Mineral Development Corporation Ltd., in addition to the relaxation already granted by the Deputy Director of Mines Safety (Electrical) Oorgaum Electrical Circle, Oorgaum, Mysore, vide his letter No. E/1691 dated the 1st November, 1971, subject to the conditions stipulated in the said relaxation letter.

[No. EL. II-6(8)/71.]
M. RAMANATHĀN,
Deputy Director (Power).

### ग्रादेश

नई दिल्ली, 15 फरवरी, 1972

एस० ग्रं० 1371.—भारतीय विद्युत् नियमावली, 1956 के नियम 133 के उप-नियम (2) द्वारा प्रदत्त शक्तियों का प्रयोग करते हुये केन्द्रीय सरकार एतद्द्वारा निदेश देती है कि मैसर्स राष्ट्रीय खनिज विकास निगम लिमिटेड के बैलाडिला खनिज लोहा परियोजना पर ग्रौपन कास्ट खान में रूस में निर्मित दो विद्युत् शावलों, जिनकी कम संख्या ई के जी 4.6 वी 601 ग्रौर 604 है, के प्रयोग के सम्बन्ध में उपर्युक्त नियमावली के

- (i) नियम 118(ग) ग्रौर
- (ii) नियम 130

के उपबन्धों का शिथिलीकरण किया जाये। यह शिथिलीकरण उप निर्जेशक, खान सुरक्षा (विद्युत्) ऊरगाम विद्युत् वृत्त ऊरगाम मैसूर द्वारा उनके पत्न संख्या \$/1691, दिनांक 1 नवम्बर, 1971 द्वारा पहले से ही किये गये शिथिलीकरण के ग्रलावा है ग्रीर उनत शिथिलीकरण पत्न में दी गई शर्तों के ग्रधीन है।

[सं॰ ई॰ एल॰-II-6(8)/71]

एम० रामनाथन्, उप निदेशक । (पावर)

### MINISTRY OF LABOUR AND REHABILITATION

(Department of Labour & Employment)

New Delhi, the 19th May, 1972.

S.O. 1372.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta in the industrial dispute between the employers in relation to the State Bank of India and their workmen, which was received by the Central Government on the 16th May, 1972.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA

REFERENCE No. 51 of 1971

PARTIES:

Employers in relation to the State Bank of India.

Their workmen

PRESENT:

Sri S. N. Bagchi, Presiding Officer.

APPEARANCE:

On behalf of Employers.—Shri A. Roy Mukherjee, Bar-at-Law.

On behalf of Workmen.—Shri B. Choudhury, Bar-at-Law.

STATE: Assam

INDUSTRY: Banking

#### AWARD

By Order No. 23/140/70-LRIII, dated the 23rd March, 1971, the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) referred the following industrial dispute existing between the employers in relation to the State Bank of India and their workmen, to this Tribunal, for adjudication, namely:

"Whether the action of the management of the State Bank of India in terminating the services of Shri P. C. Hazarika, Clerk at their Nowgong Branch with effect from the 23rd October, 1968 was justified? If not, to what relief is he entitled."

- 2. The notices were served upon the parties. After taking three adjournments the management filed its statement of case on 14th May, 1971. The workman represented by the State Bank of India Staff Association, hereinafter called the Union, filed its statement of case on 2nd August, 1971. By an order, dated 10th April, 1972 this Tribunal, in view of the provisions of Section 11A of the Indutrial Disputes Act, which came into force from 15th December, 1971 directed the parties to confine their respective cases upon the materials that formed part of the record of the domestic proceedings conducted by the State Bank of India, the employer against the workman, the employee. Accordingly, the learned Counsels for both the parties in the proceedings before the tribunal agreed to the dispensation of formal proof of records relating to domestic proceedings and papers forming part of the record of the domestic proceedings filed by both the parties. Those were with the consent of the learned counsels admitted in evidence and accepted in the proceedings. Arguments were advanced by the learned Counsels placing their respective view points.
- 3 The statement of case, filed by the State Bank of India, hercinafter called the employer, is materially as follows: The workman Profulla Chandra Hazarika was appointed in 1956 in the State Bank of India, hereinafter called the Bank, in the post of a clerk in the Nowgong branch of the bank and was working till the termination of his service in the said branch as a

clerk. On 3th September, 1961, a treasury bill appearing to have been drawn by the Deputy Commissioner, Nowgong in favour of one Bipin Pal for the sum of Rs. 18,550/- was encashed in the Nowgong branch of the bank. No such bill was in fact drawn by the Deputy Commissioner, Nowgong and the said bill was a forged one. When the bill was sent back by the bank after payment to the Nowgong treasury, it was discovered that no such bill had been passed by the said treasury for payment and the matter was then reported to the police by the Deputy Commissioner. Police registered a case and took up investigation. In connection with the aforesaid forgery and fraud seven persons including the employee Profulla Chandra Hazarika were arrested by the police. Following his arrest by the police Hazarika made a statement or 16th September, 1961 before the Sub-divisional Magistrate, Nowgong. In that statement Hazarika admitted 16th September, 1961 before the Sub-divisional Magistrate, Nowgong. In that statement Hazarika admitted inter-alia that some some of the arrested persons had met him towards the end of August, 1961 and requested him for rendering his assistance in getting a treasury bill in their possession cashed by the Bank at Nowgong in an irregular and unauthorised manner. That on 6th September, 1961 two of the arrested persons had offered to pay him Rs. 3,000/for his rendering assistance. Hazarika further admitted in the said statement that on 7th September, 1961 he was aware that efforts were being made by one of the accused persons to get the said bill cashed at the bank and that on 8th September, 1961 he saw the bill being cashed by the said person. Hazarika further stated before the Magistrate that on 8th September, 1961 he was informed by two of the accused persons that the said bill was a forged one and thereupon Hazarika demanded Rs. 3000/- from them as his price for not divulging the truth to the Bank. Hazarika never informed the bank of the facts stated by him before the said Magistrate. Annexure A is the true copy of the statement made by Hazarika before the Magistrate. On coming to know the arrest of Hazarika and his statement made before the Magistrate and the stens taken by the Police Hazarika before the Magistrate. On coming to know the arrest of Hazarika and his statement made before the Magistrate and the steps taken by the Police to prosecute the arrested persons including Hazarika, the Bank, by an order dated 8th December, 1961, placed Hazarika under suspension from that date. Following investigation police submitted a charge-sheet against the arrested persons including Hazarika and there was an enquiry by the Magistrate against all the arrested persons including Hazarika for offences punishable under Section 417/420/468/120B of the Indian Penal Code. The learned Magistrate by his order dated 24th August, 1962 committed six accused persons to stand their trial before the Court, of Sessions but discharged Hazarika under Section 207A(6) of the Criminal Procedure Code as Hazarika had retracted his statement in course of the proceeding before the Magistrate After Hazarika was discharged from the criminal case he was allowed by the bank to resume his duties, but no allowed by the bank to resume his duties, but no work was assigned to him. On 20th May. 1963 the Bank issued a chargesheet against Hazarika charging. him with the following acts of mis-conduct:

- "(a) That even though it came to your notice as early as the last week of August, 1961, that an attempt was being made to defraud the Bank in respect of a Government bill for Rs. 18,500/-, you failed to bring the fact to the notice of the appropriate authority for safeguarding the Bank's interest, in flagrant violation of your duty.
- (b) That although the aforesaid fraud was perpretrated on the Bank on the 8th September, 1961 and that fact was brought to your notice the same day, you failed and neglacted to apprise the authority of that fact and rather sought, as you yourself affinited, to share the amount of the forged bill along with the other miscreants."

  (Annexure B).

On 24th May, 1963, Hazarika asked the Bank for clarification of some of the statements contained in

the chargesheet and on 4th June, 1963 the Bank issued a letter clarifying the contents of the chargesheet (viae Annexure C and D₂). On 6th June, 1963 Hazarika submitted a written reply to the said chargesheet in which he asserted inter-alia that the statement made by him before the Magistrate was not true and that the said statement had been procured by the Police by threats and personal violence and that he had retracted his said statement in Court and that he had never had any knowledge that a fraud would be perpretrated against the Bank or that any fraud be perpretrated against the Bank or that any fraud had been perpretrated against Bank (vide Annexure E). Sri T. P. Barua, the Agent of the Bank's Shillong Branch, was appointed by the Bank to enquire into the said charges against Hazarika with information to Hazarika by Bank's letter dated 27th June, 1963 (Annexure F). Enquiry proceedings in respect of two charges were held by Sri T. P. Barua on 16th and 11th July, 1963. Hazarika attended the proceedings on the first day. On the second day also he attended the proceedings but left before the conclusion of the proceedings on that date by stating clusion of the proceedings on that date by stating that he would not participate in the enquiry. Haza-rika left the enquiry before the witnesses, two in rika left the enquiry before the witnesses, two in number, were examined in support of the charges. On 6th Semtember, 1963 the said enquiry officer submitted his report in which after consideration of the evidence, he found Hazarika guilty of the two charges made against him. (Proceedings of the enquiry the Report are Annexure G & H respectively). On consideration of the enquiry report the Bank on On consideration of the enquiry report the Bunk on 6th January, 1964 wrote to Hazarika that it was proposed to terminate his service on payment of three fronths' pay and allowances in lieu of notice and that he should show cause why the proposed punishment should not be imposed (letter Annexure I). On 6th February, 1964 at Hazarika's request the enquiry report was shown to Hazarıka and he was asked to submit his reply within 10 days the reafter. The Session's case against the accused who had been sent up for trial in connection with the fraud against the Bank ended in the conviction of some of the accused persons. Thereafer the Public Prosecutor at the instance of the Government of Assam applied for a revision of the order whereby Hazarka had been discharged by the Magistrate. The Additional been discharged by the Magistrate. The Additional District Magistrate who heard the said application revised the said order discharging Hazarika and charged Hazarika under Section 120B read with Sections 420/1/9 of the Indian Panel Code and committed him to the Court of Sessions for his trial. When the Bank came to know of the resumption of criminal proceedings against Hazarika, the Bank stayed the disciplinary proceedings against him pending conclusion of the criminal proceedings and informed Hazarika accordingly, Letter dated 19th February, 1964, Annexure J. On 25th March, 1966 the Sessions Judge who heard the case against Hazarika accordingly of the case against Hazarika rika acquitted Hazarika of the charges against him. Upon the conclusion the said Sessions trial, the Bank decided to continue with the disciplinary proceedings against Hazarika and by a letter dt. 20th September, 1966 asked Hazarika to submit his reply to show cause notice served on him on 6th January, 1964 as aforesaid (letter Amexure K). By a letter, dated 22nd September, 1966, Hazarika informed the Bank that he had already submitted his explanation by his beptember, 1900, Hazarika informed the Bank that he had already submitted his explanation by his previous letter dated the 22nd January, 1964. He submitted that judgment of the Sessions Judge would show that he was obsolutely innocent of the charges made against him (Letter of Hazarika Annexure L). Having considered the explanation offered by Hazarika and Park sources to discouring the discour rika the Bank saw no reason to discoutinue the disciplinary proceedings against Hazarika and by letter dated 19th August, 1968 gave him another opportunity to make representation against the proposed punishment. Hazarika did not make any further representation and referred the Bank to the explanation given by him in his letter dated 22nd September, 1966. (Letter dated 9th August, 1968 from the Bank to Hazarika and dated 21st August, 1968 from Hazarika to the Bank marked Annexures M and N respectively). On 23rd October, 1968 the Bank after consideration of the explanation offered by Hazarika decided to terminate Sri Hazarika's services with immediately effect on payment of three months' pay and allowance in lieu of notice and Hazarika was notified accordingly by the Bank's letter dated 23rd Oct. 1963 (Annexure O). Against the order of termination of his service Hazarika preferred an appeal before the Bank's Regional Manager, Shillong, but the Regional Manager by his decision and order dated 23rd January, 1969 dismissed the said appeal and affirmed the order terminating Sri Hazarika's employment (Memorandum of Hazarika's appeal. Regional Manager's decision marked Annexures P & Q respectively). Thereafter, the State Bank of India Stafi Association raised an industrial dispute with the Bank over the termination of Hazarika's service and the Bank did not agreed to the Association's demand for reinstatement of Sri Hazarika whereupon the said dispute was submitted by the Association to the Labour Department, Central Government for conciliation. The Assistant Labour Commissioner, Central at Calcutta initiated conciliation proceedings which did not lead to any settlement. By the order of the Central Government dated 23rd March, 1971, the dispute has been referred to for adjudication by this Tribunal. The Bank contends that Hazarika was guilty and was found guilty after a fair and proper enquiry of the charges which constitute gross misconduct on his part as an employee of the Bank and the Bank was justified in taking the action that it did against him. The Bank lost all confidence in the integrity of Shri Hazarika and the order of termination of service was proper and valid.

4. In its statement of case for the workman, represented by the Union, it has been stated inter-alla as follows:

Since his appointment on or about 22nd June, 1956 in the Bank's clerical staff at Nowgong, Hazarika worked in different branches until his services were wrongfully and illegally terminated. He had an unblamished record of service. The termination of service of Hazarika was wrongful and illegal. Hazarika had nothing to do with the encashment of the cheque—paragraph 2(c). Hazarika was arrested in connection with the case and under threat of violance and coercion and intimidation by the Police he was made to make a statement by way of confession before the Magistrate on 16th September, 1961. Several other persons unconnected with the bank were also arrested—Paragraph 2(e). While discharging Hazarika under Section 207A(6) of the Cr. P.C. the learned Magistrate observed that no case was found against the accused Profulla Chandra Hazarika. Magistrate's order is Annexure A dated 24th August, 1962—Paragraph 2(f) Paragraph 2(h) relates to the commencement of the disciplinary proceedings. The domestic enquiry began at 2 P. M. on 10th July, 1963—Paragraph 2(k), and Mr. T. P. Barua, Sri Katyal and Sri S. Chatterjee were present at the enquiry. Mr. Barua and Mr. Katyal were sitting together. Mr. Katyal at all relevant time was the Agent of Nowgong branch and Sri Chatterjee was the Staff officer. It was Katyal who passed the bill for payment on which the purported signature of the Deputy Commissioner was ultimately proved to be of a forgery—Paragraph 2(1) at the begining of the enquiry Katyal made a statement. Thereafter Profulla Hazarika was cross-examined by the enquiry officer on the purported confession which had been retracted. The cross-examination continued for some time. On 11th July, 1963 all irrelevant and irritating questions were being put to and it was obvious that the enquiry officer was obsessed with the idea that a person who has made a confession to the Police must have done so voluntarily. Under the strain of such irritating cross-examination and left the place. In absence of Hazarika

some statement was made by S. Chatterjee, Staff officer who was also cross-examined by the enquiry officer—Paragraph 2(m). Quoting the relevant portion of enquiry officer's report which was based solely on the confessional statement of Sri Hazarika which was later on retracted by him, the enquiry was condemned as the enquiry officer was biased—Paragraph 2(n). Notice dated 6th January, 1964 was served on Hazarika to show cause why his services should not be terminated on payment of three months' pay and allowances in lieu of notice [paragraph 2(0)]. Referring to the revisional application and ring to the revisional application and commitment order and the trial at the Sessions Court of Hazarika and quoting relevant extract from the judgment of the Sessions Judge acquitting Hazarika of all charges [Paragraphs 2(p) and (q)], the Statement refers to the domestic proceedings that was suspended pending commitment proceedings and Session trial against Hazarika and was resumed on 20th September. 22nd September, 1966 Hazarika had sent his reply to the second show cause notice pointing out that he had already submitted his explanation on 22nd January, 1964 and that at the Sessions trial he had been honourably acquitted [vide Paragraph 2(r)]. From honourably acquitted [vide Paragraph 2(r)]. From September, 1966 to 18th August, 1968 Hazarika got no information from the Bank as to what happened about the domestic enquiry against him. On August, 1968 he was again asked to make his submission within 10 days. By his letter dated 21st August, 1968 Hazarika pointed out that he had already made the statement [Paragraph 2(s)]. By a letter dated 23rd October, 1968 the Bank informed Hazarika that after due consideration it had decided that his services would be terminated with immediate effect on payment of three months' pay and allowance in lieu of notice. From the said order Hazarika preferred an appeal on 3rd December, 1968 which was dismissed on 23rd January 1969 [Paragraph 2(t) and (u)]. The enquiry was vitlated for the following reasons

Para 4 of Statement of case:

- "(a) Sri Barua had no authority to hold the enquiry;
- (b) Katyal who sat at the enquiry and made a statement on which the report was partly based was the person who had passed the forged bill for payment without comparing the signature of the Deputy Commissioner and he was the person who had drawn up and issued the charge;
- (c) The whole findings of the enquiry officer is based on the retracted confession. The case of Hazarika before the enquiry officer was that the purported confession made by him was tutored and was not voluntary and had been made under threat of violence and coercion and intimidation. No witness was called to show that purported confession was voluntary and was not made under threat of violence and coercion and intimidation and was not tutored. Further, there was no evidence before the enquiry officer that the confession had been retracted under legal advice;
- (d) The finding in the report is perverse and not based on any evidence and it also reflects the bias and obsession of the Enquiry Officer;
- (e) The principle of natural justice was violated and the Enquiry officer based his report on so called cross-examination of Hazarika, by himself on the retracted confession;
- (f) In holding the enquiry and terminating the services of Sri Hazarika, the Bank after Hazarika had been discharged and/or acquitted after full trial in a court of law, the bank has violated the principles laid down in Paragraph 305 of the Shastri Award."

- 5. Upon the statements of case of both the parties filed in the proceedings, the learned Counsel for the amployee Hazarika opened his argument and referred to the materials on record of this domestic proceedings forming part of the record of the proceedings and marked exhibits for either side in this case. and marked exhibits for either side in this case. The real ned Counsel drew my attention to paragraph 4 of the workman's statement of case filed on his behalf by the Union as quoted above. Paragraph 4 says that the enquiry was vitiated for the following reasons:

  (a) Sri Barua had no authority to hold the enquiry. The learned Counsel for the union submitted that he would not press the ground (a). Ground (b)—the learned Council stated that this ground was irrelevant as there were certain mis-statement of facts. pressed the ground 4(c)—the whole finding of the enquiry officer is based on the retracted confession which was not voluntary and had been made under the threat of violence and coercion and intimidation. No witness was called to show that the purported confession was voluntary and was not made under the threat of violance and coercion and intimidation and was not tutored. There was no evidence before the enquiry officer that the confession had been retracted under legal advice. Ground 4(d)—Findings in the report are perverse and not based on any evidence and it also reflects the bias and obsession of the Enquiry officer. Ground 4(e)—The principle of natural justice was violated and the Enquiry officer based his report on so called cross-examination of Shri Hazarika, by himself on the retracted confession. Ground 1(f)—In holding the enquiry and terminating the services of Shri Hazarika, the bank after Sri Hazarika had been discharged and/or acquitted after full trial in a court of law, has violated the principle laid down in paragraph 505 of the Shastri Award. The learned Counsel stated that he would argue on the grounds 4(c), (d), (e) and (f). He also submitted that the appellate authority as stated in paragraph 5 of the statement of case did nto apply its mind at all to the appeal preferred by Hazarika against the order terminating his services passed by the Bank. I start with the learned Counsel's argument on Paragraph 4(f) of the Union's statement of case,
- 6. Paragraph 505 of Shustry Award, page 140, the relevant portion of which was referred to by the learned Counsel for the Union reads as follows:
  - "An acquittal should not be lightly challenged by departmental enquiries for disciplinary action unless the Bank management feels that there has been such a gross violation of the departmental rules as to necessitate an order of enquiry in the interest of the institution on matters other than those in respect of which he has been already acquitted. If after the departmental enquiry the management still feels that the employee can not continue in his service, it can terminate his services only on payment of three months' salary and allowances in lieu of notice."

Ext. M-15 issued by the Staff Superintendent, S. Gupta to Hazarika reads as follows:

- "With reference to your letter dated the 21t August, upon due consideration thereof as also the circumstances and other relevant factors pertaining to your case, it has been decided that your services be terminated with immediate effect on payment of three months' pay and allowances in lieu of notice. Accordingly, your services are hereby terminated with immediate effect.
- A payment order representing your up-to-date as also three months' pay and allowances is enclosed.
- Please acknowledge receipt."

Exf. M-8, the charges against Hazarika were as follows:—

- "(i) That even though it came to your notice as early as the last week of August 1961; that an attempt was being made to defraud the Bank in respect of a Government bill for Rs. 18,550/-, you failed to bring that fact to the notice of the appropriate authority for safeguarding the Bank's interest, in flagrant violation of your duty.
- (ii) That although the aforesaid fraud was perpetrated on the Bank on the 8th September, 1961 and that fact was brought to your notice the same day, you failed and neglected to apprise the authority of that fact and rather sought, as you yourself admitted to share the amount of the forged bill along with the other miscreants."

The charge No. (i) resolves itself into the following constituents:

- (a) It came to the notice of Hazarika as early as in the last week of August, 1961 that an attempt was being made to defraud the Bank in respect of a Government bill for Rs. 18,550/-;
- (b) Having notice i.e. knowledge of such fraud Hazarika failed to bring that fact to the notice of the appropriate authority.
- (c) Hazarika's duty was to bring to the notice of the appropriate authority of the Bank the fact which came to his knowledge for safeguarding the interest of the Bank.
- (d) Hazarika's failure to bring to the notice of the appropriate authority of the Bank that he had the knowledge in the last week of August, 1961 that an attempt was being made to defraud the Bank as stated above was flagrant violation of his duty.

Mr. Choudhury, the learned Counsel submitted that the charge No. (i) did not reveal that Hazarika did any act. Failure on the part of Hazarika to bring to the notice of the Bank that he knew in the last weak of August, 1961 that an attempt was being made to defraud the Bank as stated in the charge was not an act. But an act includes ommission. Hazarika was a clerk in the Bank at Nowgong branch. In the Nowgong branch there are two clerks, one clerk whose name will appear as Brothakur was in charge of dealing with Government bills & accounts, and Hazarika was in charge of dealing with private bills & accounts. Both of them used to sit side by side in the same room. If Hazarika had the knowledge in the last week of August 1961 that an attempt was being made by certain persons to defraud the Bank in respect of a government bill to the tune of Rs. 18,550/-, his duty was to ensure protection of the interest of the Bank against any possibility of such an attempt. His duty further was to bring to the immediate notice of the Bank's authorities, so that the Bank and the Treasury cound be very much cautious and circumspect about government bills that would be coming through the Treasury to the bank for encashment. It cannot be now disputed that a forged government bill to the tune of Rs. 18,550/- came to the Nowgong branch of the Bank for encashment, and that the forged bill for Rs. 18,550/ was encashed on 8th September, 1961, defrauding the Bank, by some criminals. The encashment of the forged bill by the criminals whereby the Bank was defrauded has been undoubtedly prejudicial to the interest of the Bank in whom the Bank must have had reposed trust and confidence, that an attempt was being made to defraud the Bank, he was required to protect against any such action by any verson which was likely to be prejudicial to the interest of the Bank. It cannot be disputed that

encashment of a forged government bill to the extent of Rs. 18,550/- from the Nowgong branch of the Bank has been utterly prejudicial to the interest of the Bank. A clerk in the Bank is in duty bound to protect against any act of any person that may be prejudicial to the interest of Bank, and as such, Hazarika's duty, if he knew the likelihood of an attempt at such prejudicial action by any person against Bank's interest, was to have brought immediately what he knew to the notice of the Bank authorities. The failure of the Bank's clerk in this case, Hazarika, in such circumstances to inform the authorities of the Bank immediately of his knowledge of such a criminal design of any person is itself prejudicial to the interest of the Bank. As Hazarika refrained from giving timely information of his knowledge of such a criminal design to the bank authorities, and from alerting and forewarning them in time, his negative attitude to such a situation i.e. his ommission amounts to an act of "gross misconduct", in view of what is laid down in paragraph 521(4)(i) of Sestry award, pages 143-44, which reads as follows:

- "By the expression gross misconduct shall mean any of the following acts and ommission on the part of an employee.....
- (j) doing any act prejudicial to the interest of the Bank or gross negligence or neglect involving or likely to involve the Bank in serious loss."

The expression 'doing any act" includes commission in doing an act, since act and ommission on the part of an employee constitue "grave misconduct". If in the last week of August. 1961 Hazarika had the knowledge as imputed to him in charge No. (i) he ought to have brought his knowledge of such a design of the criminals to defraud the Bank to the parties of the Bank authorities before 7th of Sentem. ber, 1961, and in that event the Bank would have been alert and the defrauding could have been averted. By not alerting the Bank in time Hazarika and an act by way of emission prejudicial to the indid an act by way of omission prejudicial to the interest of the Bank and by such act of omission he neglected to do his duty as a trusted employer and a confiderate of the Bank resulting in a serious loss to the Bank. So the learned Counsel's submission that charge No. (i) did not impute Hazarika with any act could not impress me. Paragraph 505 of Sastry award speaks of gross violation of departmental rules which necessitates a further enquiry in the interest of the Bank on the matter other than those in respect of which a Bank employee has already been acquitted. Hazarika was discharged by the Magistrate. He was acquitted by the Sessions Court. In the Sessions Court the charges against him was under Section 120B/420/109 I.P.C. He was found not guilty of all the charges and was acquitted by the learned Sessions Judge vide Ex. W-10. But the charge (i) against Hazarika in the domestic proceedings, as I have already analysed, does not contain any of the elements that constitute the offences punishable under Section 120B as well as 420 read with Section 109 of the Indian Penal Code. The charge No. (i) is that before the fraud was actually committed Hazarika had know-Penal Code. ledge that some persons had designed to commit a fraud and was thus attempting to commit a fraud on the Bank. Knowing that design he failed in his duty or neglected in performing his duty by not informing the Bank of such a design. His duty was to protect ing the Bank of such a design. His duty was to protect the Bank against anybody's action prejudicial to the interst of the Bank. If he failed to do his duty by not informing the Bank of the design of which he came to know long before the Bank was actually defrauded he clearly comes within paragraph 521(4)(1) of the Sastry award. The act or omission involved in clause (i) referred to above, does not constitute any of the elements of the offences with which Hazeriko of the elements of the offences with which Hazarika was charged, tried and acquitted by the Sessions

Judge. The charge No. (ii) in the domestic proceedings is couched with the words: "that although the aforesaid fraud was perpetrated on the Bank on the 8th September, 1961 and that fact was brought to your notice the same day, you failed and neglected to apprise the authority of that fact". This part of charge No. (ii) clearly fails within paragraph 521(4) (j) of Sastry Award while the rest of the charge No. (ii) contain matters that do not come within No. (ii) contain matters that do not come within the aforesaid clause and are more surplusages. But the charge does not contain any elements of the offence with which Hazarika was charged, tried and offence with which Hazarika was charged, tried and acquitted. Therefore, there is no substance in the argument advanced by the learned Counsel for the union representing the workman. The relevant portion of paragraph 505 of Sastry award quoted above should be read with paragraph 521(4)(j) as already quoted in the context of the facts and circumstances involved in the charge Nos. (i) and (ii) as analysed by me. Charge Nos. (i) and (ii) do not therefore relate to any elements that constituted the offences with which Hazarika was charged, tried and acquitted. Further domestic enquiry was initiated by the ted. Further domestic enquiry was initiated by the Bank in the interest of the Bank on matters' other than those in respect of which Hazarika had already been acquitted. Upon the facts and cifcumstances stated in charge Nos. (i) and (ii) as analysed, Hazarika was rightly charged with charge Nos. (i) and (ii) both of which comes within paragraph 521(4)(j) of the Sastry award pages 142 to 144. It must be noted that paragraph 521 of Sastry award contains only directors. Paragraph 521(2)(c) of Safety award says, "If he be acquitted it shall be open to the to discharge. However, in the event of Management's he shall be liable only for termination of service with three months' pay and allowances in lieu of notice" Bank in the interest of the Bank on matters' other three months' pay and allowances in lieu of notice" deciding after enquiry not to continue him in service management to proceed against him under the provisions set out below in sub-paragraphs 9 and 10 relating So, even in spite of acquittal by the Sessions Judge of Hazarika the directions in Sastry award which were not interfered with by Desai award is that the mana-gement may proceed against his employee in a discigement may proceed against his employee in a disciplinary action following directions in sub-paragraphs 9 and 10 of paragraph 521. It is very significant to note that in Paragraph 521 sub-paragraph (2) clause (c), there is the following direction in Sastry award: "However, in the event of the management's deciding after enquiry not to continue in service he shall be liable only for termination of service with three months' pay and allowances in lieu of notice". I find no violation of the directions in the Sastry award discussed above.

7. Now, I take up paragraph 4(c). As regards violation of natural justice in the domestic proceedings the learned Counsel for the union submitted (a) the enculry officer made searching cross-examinations after

7. Now, I take up paragraph 4(c). As regards violation of natural justice in the domestic proceedings the learned Counsel for the union submitted (a) the enquiry officer made searching cross-examinations after Hazarika made his statement before him. Katval also made searching cross-examination of Hazarika after he had made his statement. On 10th of July, 1963 enquiry began at 2 p.m. under the Chairmanship of Barua, the enquiry officer and in presence of Katval, Agent State Bank of India, Nowgong and S. Chatterlee, Staff officer and Hazarika. At first statement of Katval was recorded as a witness for the Bank by the enquiry officer. From his statement it appears that he simply narrated the events leading to the fraud and forgery and loss to the Bank. He was not the agent at the relevant time i.e. on 7th to 8th September, 1961. Katval on being asked by the Enquiry Officer said that he reserved the right of cross-examination of the witnesses. Charces were already brought to the notice of Hazarika by the enquiry officer. Then Hazarika made a statement. As regards charge No. (i) he said that nothing came to his knowledge on any day that any fraud was going to be perpetrated on the bank by any person or that anybody cheated the Bank in any manner by any false bill or otherwise. The Charge No. (ii) against Hazarika was to this effect:

"(ii) That although the aforesaid fraud was perpetrated on the Bank on the 3th September 1961 and that fact was brought to your notice the same day, you failed and neglected to apprise the authority of that fact and rather sought, as you yourself admitted, to share the amount of the forged bill along with other miscreants."

In regard to charge No. (ii) he said that his statement before the Magistrate was not legal nor true nor genuine and as such the Magistrate of all liabilities, even in the fact of the statement he had made. His statement before the Magistrate was neither free or voluntary and it was procured from him by threat and personal violence. He was kept in the Police custody for a longer time than permit-He was kept In the Police custofy for a longer time than permitted by law and during his wrongful detention he was repeatedly influenced and tutored by the Police to make statement before the Magistrate. He was taken in the custody by the Police under handcuff direct from the court room to the Thana lock up and was produced before the Magistrate. He had no time to reflect and consider the consequence of the tutored statement and in confusion of the moment and in his statement and in confusion of the moment and in his disturbed state of mind he made certain statement before the Magistrate which were not true and made with the hope of getting rid of the police. The statement which was subsequently retracted in Court could not legally be made the basis of any charge against him without further proof against him of which against him without further proof against him of which there was none. So Hazarika as a witness for himself made the statement. Then the enquiry officer had put 24 questions to Hazarika and those were questions relating to Hazarika's statement made before the Magistrate. Katyal had put 28 questions in cross-examination to Hazarika. To the total questions of enquiry officer and Katyal, Hazarika gave 38 replies. The proceedings on 10th of July, 1963 between at 2 P.M. and ended 6 P.M. i.e. for 4 hours. Next day, that means on 11th July, 1963 enquiry had commenced at 10 A.M. Barua. Katyal and Chatteriee commenced at 10 A.M. Barua, Katyal and Chatterjee were present, so also Hazarika, Katyal asked questions were present, so also Hazarika, Katyal asked questions to which Hazarika replied. Enquiry officer asked a question to which Hazarika replied. Then enquiry officer asked a question to which Hazarika replied. Then enquiry officer asked a question and Hazarika replied. Then katyal asked a question and Hazarika replied. Then enquiry officer asked a question to which Hazarika said "I will not participate in the present enquiry". All the questions that were put to Hazarika on both the days by the enquiry officer and Katyal arose out of and related to the facts appearing in the statement of Hazarika made before the Magistrate and also the facts that were before the Magistrate and also the facts that were found against the accused persons at the Sessions trial and also by the Hon'ble High Court at Assam and Nagaland in Appeal against the conviction of the accused persons by the Sessions Judge Enquiry officer on 11th July, 1963 asked Hazarika "Sri Hazarika you have stated previously that you being an employee with six years standing you could narrate to the Magistrate the details of the procedure in regard to the payment of the bill in questions. Yes, regard to the payment of the bill in questions. Yes, I admit that the usual routine procedure, in regard to the payment of a Government bill could be possible for you to narrate. I do not however understand as to how you could narrate the procedure in respect of the particular bill in question. Nor can, I understand how could police suggest to you or tutor you to could be payment to could be payment in defail in regard to the payment. you to state so much in detail in regard to the payment of the bill. Will you please clarify the position? (Hazarika) That may be my recollection. (Ention? (Hazarika) That may be my recollection. (Enquiry officer). So apparently nobody suggested this to you, but you had narrated it from your own recollection voluntarily? (Hazarika) I cannot face this enquiry. (Enquiry Officer) why are you uncomfortable? Are we harassing you or are you sick? Sri Hazarika I am uncomfortable and no not like to represent myself at this enquiry (Enquiry Officer). Would you kindly tell me what is the reason for your being uncomfortable? I am here, to do everything possible to see that you are composed and comfortable. Sri Hazarika I am tired (11 A.M.).

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(Enquiry Officer It is not understood, how you could be so tired after facing the enquiry just for an hour? If you were tired you should have told us, before the commencement of the enquiry today. (Sri Hazarika) I have no reply to make. (Enquiry Officer) Do you think you will be alright and will be in a position to think you will be alright and will be in a position to resume enquiry taking rest for some time? (Sri Hazarika) No. (Sri Katyal) Apparently you are all right what is the reason and nature of your discomfort? (Sri Hazarika) I could not sleep last night and now feeling drowsy. (Sri Katyal) If we give you time for rest or sleep drowsy. or if we adjourn the enquiry for today do you think you can face the enquiry to-morrow after lunch or on the 13th July at 10 A.M. (Sri Hazarika) No, it will not be possible. (Enquiry Officer) You have will not be possible. (Enquiry Officer) You have received my memorandum of date in reply to your request to postpone the enquiry by a month. What have you decided, will you participate in the Enquiry or not? (Sri Hazarika) "I will not carticipate in the present enquiry." After saying this Hazarika left the enquiry proceedings. Then the statement of S. Chatterjee, Staff Officer was read out and submitted to the enquiry officer at Nowgong on 11th July, 1963. Enquiry Officer Cross-examined Chatterjee. Chatterjee was the Agent of the Nowgong branch in Septemjee was the Agent of the Nowgong branch in September, 1961. He was present at the enquiry but he did not ask any question to Hazarika. After Chatterjee, Katyal became the Agent of Nowgong branch but it does not appear from record when Katyal became the agent. Katyal who asked Hazarika questions by way of cross-examination after Hazarika made his statement before the enquiry officer, was representing the Nowgong branch of the bank as the then Manager representing of the Bank. So, he was practically representing the Bank. Chatterjee was subjected to searching examination by enquiry officer who in his report spoke adversely against Chatterjee imputing to him negligence in performing his part of duty of verifying the signature of Bipin Paul i.e. accused Jonaram. The enquiry officer Barua was the Agent of the Shillong branch of State Bank of India. He was appointed by the State Bank of India to hold the enquiry and to submit his report. The enquiry officer wated to know by putting questions as to why Hazarika retracted his statement made before the Magistrate. The relevant questions is, "So, it is apparent that you retracted your confessional statement after legal consultation? Is not it? (Hazarika) Yes Sir. The next question the enquiry officer had put to Hazarika was as to how Hazarika gave the dotals of expression indicating his lov at the hope of getting his share of Rs. 3000/- Hazarika said. "I made certain statements to the Magistrate due to the influence of police which was procured from me by negligence in performing his part of duty of verifyinfluence of police which was procured from me by threat and personal violence and that too was said by me only to get rid of police" The enquiry officer then pointed out to Hazarika that he made the conressional statements to the Magistrate and not to the Police and the Magistrate was there to protect him against any police torture or influence. Hazarika then said that he had no time to reflect and consider the consequences of the tutored statement and in the confusion of the moment and in disturbed mind he made certain statement before the Magistrate which were not true but in the hope of getting rid of the volice. Then the Enquiry officer wanted specific reply to his earlier question from Hazarika. Hazarika said he had nothing to add. Then the Enquiry officer asked Hazarika if by admission of the quilt he exposed himself to sorious rick. Hazarika Enquiry officer asked Hazarika if by admission of the guilt he exposed himself to serious risk. Hazarika replied that he could not consider the consequences of tutored statement made by him due to distubred state of mind. Katyal then asked Hazarika if police staff were present when he made the confessional statement to the Magistrate. His reply was that police remained outside the wall of the room. Then Katyal asked Hazarika as to whether the police would be so much conversant with the Bank's internal procedural details. Hazarika replied that the police cedural details. Hazarika replied that the nolice might be conversant with the procedural details of the Bank. Then Katval asked questions to Hazarika to determine whether his plea of police torture, tutored confession, false statement could reasonably be probable. Katyal asked Hazarika whether Hazarika

rika ever told his lawyer that he had made a confessional statement before the Magistrato. replied "that he did not at all tell so to his laywer. Hazarika admitted in answer to Katyal's question that he handed over copies of chagesheet and copy of confessional statement to his laywer. Hazarika admitfessional statement to his laywer. Hazarika admitted that he gave the papers, such as chargesheet and confessional statement to his lawyer for his defence. Katyal asked whether lawyer went through those papers. Hazarika said "no". Katyal then asked Hazarika whether lawyer had sent for Hazarika after he had gone through the papers. Hazarika said that he saw the lawyer on the date of the case. Katyal asked what advice the lawyer gave to Hazarika, Hazarika said that lawyer gave no advice and simply said that Hazarika need not worry as his case was light. Katyal asked Hazarika, "Did you make a statement to the Magistrate that one Mohan Nath was light. Katyal asked Hazarika, "Did you make a statement to the Magistrate that one Mohan Nath Nazir Relief Office, came to your house in the last week of August, 1961 about a loan bill of Rs. 18,550/-? Hazarika replied "No, I do not remember to have made such a statement." I do not remember to have the threat and personal violance of police. Then Katyal asked whether Hazarika said before the If I have said it was due to? Where? Magistrate that he had turned out Mohan and other by rebuking them from his house and in reply to by rebuking them from his house and in reply to Hazarika those persons told Hazarika that they would see him against which Hazarika said that he cared nothing. Referring to that statement Katyal asked if that statement was tutored by the police. Hazarika made no reply. The enquiry officer recorded, "Cannot reply, looks black and stated that he is not prepared to reply to anything which has no bearing on the charge". Then Katyal asked a question to Hazarika on the statement he had made before the Magistrate in which Hazarika said that on 7th September, 1961 he went home from the Bank with the permission of the Agent at aout 3 O'clock and Bipin permission of the Agent at aout 3 O'clock and Bipin Paul came to his house at 3.30 p.m. and informed him that Broien Borthakur had refused payment of bill. Referring to that statement Katyal asked if that statement of Hazarika was voluntary or tutored. Hazarika said "I cannot reply". Then the Enquiry officer asked Why? Hazarika said that the querry was beyond the scope of the chargesheet. Then Katyal asked Hazarika. referring to his statement that Hazarika told Bipin Paul that if the bill was genuine why Bipin was ready to bribe Hazarika so much, if that portion of the statement was voluntary or tutored by the police. Hazarika said, "I cannot reply beyond the charges given on the chargesheet". Then the Enquiry Officer told Hazarika that whether the querries were beyond the charges given on the chargesheet or not that was his look out and he asked Hazarika if he would reply to the querries or chargesheet or not that was his look out and he asked Hazarika if he would reply to the querries or not. Hazarika said that he was not prepared to answer charge beyond the copy of the chargesheet given by the Bank. He added that regarding the copy of the chargesheet he had given enough reply. The Enquiry officer told Hazarika that the questions were being asked for elucidation of the facts involved in the charge. The facts involved in the charges came out of he statement made by Hazarika before the Magistrate. When the Enquiry officer made it clear Magistrate, when the Enquiry officer made it clear to Hazarika that questions were being asked to him for elucidation of facts relating to the charges and not for adding any extra charge and asked Hazarika if he could understand the situation, Hazarika said it was not so. The enquiry Officer then asked Hazarika if he required further elucidation of the facts relating to and arising out of the charges. Hazarika mave no reply. The enquiry officer recorded that Hazarika looked black and did not give any reply. Then Katval asked Hazarika whether Hazarika stated that Mohen Nath requested him very much for nev-ment of Rs. 18,550/- in question and that Hazarika ment of Rs. 18.550/- in question and that Hazarika told Mohan that if he was in so much need he could have approached the agent who could have given him the payment on identification. Katval asked if the statement was true, genuine and free from envinfluence. Hazarika replied that for reply to that question his explanation to charge No. (ii) should be looked into. Then Katyal asked with reference to the statement of Hazarika made before the Magistrate about what Hazarika stated regarding the

incident of 7th October, and 8th October 1961 when Bipin Paul (convicted accused Jonaram) approached the agent on 11 O'clock as follows: "Bipin Paul approached the Agent at 11 O'clock and the agent on seeing the authority directed him to the Khazanchee for verification of the signature. The Khazanchee asked for the bill from Brojen Borthakur. On that day there was heavy rush of work and Borthakur could not hand over the bill to the Khajanchee. At about 3 O'clock Bipin requested the agent to make payment of the bill and in reply the agent tod, "please come to-morrow". Bipin Paul on 8th Septeamber at about 11 or 10.30 A.M. went to the Bank and requested Khazanchee for making payment of the bill. Then Khazanchee took the bill from Bipin Paul, verified the signature and returned to Brojen Borthakur who issued the bank token to Bipin Paul. incident of 7th October, and 8th October 1961 when Borthakur who issued the bank token to Brojen Borthakur who issued the bank token to Bipin Paul. The bill was subsequently entered in the Scroll and passed for payment. Bipin Paul probably at about 1.30 P.M. received the payment". Is this portion tutored or voluntary? (Hazarika) "This is a tutored statement". (Katyal) "You have further received back of speciment statement was in possess. tutored or voluntary? (Hazarika) "This is a tutored statement". (Katyal) "You have further said that the record book of specimen signature was in possession of Shri Brojen Borthakur. You were adjacent to him and according to your knowledge, the signature of the drawing officer Shri C. Barman was not verified and was presumed as genuine. How could you know all these details, when you were working on different desk? (Hazarika)—"I am unable to reply." Katyal: "You have further submitted in your statement that after the bill was paid it was stamped with 'Paid in cash' and after cancelling the signature of the treasury officer it was sent to the duftry for stitching, duly agreed the Bank and the treasury tokens, by the cashier, the Bank tokens were kept in the Bank and the treasury tokens were returned to the treasury. The treasury box, was in the office and was to be locked up. Now the question arises as a clerk working at the desk other than Government, how you were posted with developments at each step". (Hazarika)—"This usual procedure was known to me since I have been working in the bank, for the last 6 years and so I could narrate the system to the Magistrate in the statement". Enquiry Officer, So apparently it was you who made the statement and other treasured by other"? No renly, Katyal—"You to the Magistrate in the statement". Enquiry Officer, So apparently it was you who made the statement and not tutored by other"? No reply. Katyal—"You further stated that on the 8th September. 1961, you met Mohan Nath after going to R.R.O. (Relief and Rehabilitation Officer) at about 5 P.M. and had said to Mohan Nath that the bill was paid out. Mohan Nath said to you that Paul did not go to him and then you returned. Now the question is how the police or any other person could be benefited out of this statement which you say was a tutored one?" Hazarika—I cannot reply. Enquiry Officer—Why? (No reply was forthcoming). Enquiry was closed on 10th July, 1963. On 11th July, 1963 Hazarika, Clerk, was further examined by Katyal. Present—Sri T. P. Barua, Enquiry Officer, Sri Katyal, Sri Chatterjee and Hazarika. Hazarika.

Sri Katyal.—In reply to my query, as to how the police officer could know, about our procedural details, you have sald that he might be knowing and in reply to a similar query made from you, you have said that you were asked by the Magistrate to narrate the detailed procedure in regard to payment of Government bills and you being six years old employee could explains it so thoroughly. I have reasons to believe that your first statement is correct and the later one is voluntary. Please clarify?

Sri Hazarika.—As I have already told the Enquiry Officer in reply to Charge No. 2, that my statement before the Magistrate was not legal, genuine and true hence the question of such query does not arise.

Enquiry Officer.—Shri Hazarika, you have said previously that you being an employee with six years standing you could narrate to the Magistrate the details of the procedure in regard to the payment of the bill in question. Yes, I admit that the usual routine procedure.

in regard to the payment of a Government bill could be possible for you to narrate. I do not however, understand as to how you could narrate the procedure in respect of the particular bill in question. Nor can I understand how could police suggest to you or tutor you to state so much in detail in regard to the payment of the bill. Will you please clarify the position?

Sri Hazarika.—That may be my recollection.

Enquiry Officer.—So apparently no body suggested this to you but you had narrated it from your own recollection vountarily.

Sri Hazarika.--I cannot face this enquiry.

Enquiry Officer.—Why are you uncomfortable? Are we harrassing you or are you sick?

Sri Hazarika.—I am uncomfortable and I do not like to represent myself at this enquiry.

Enquiry Officer.—Would you kindly tell me what is the reason for your being uncomfortable? I am here to do everything possible to see that you are composed and comfortable.

Sri Hazarika.—I am tired (11 A.M.).

Enquiry Officer.—It is not understood how you could be so tired after facing the enquiry just for an hour? If you were tired you should have told us, before commencement of the enquiry today.

Sri Hazarika.—I have no reply to make.

Enquiry Officer.—Do you think you will be alright and will be in a position to resume enquiry taking rest for some time?

Sri Hazarika.-No.

Sri Katyal.—Apparently you are all right what is the reason and nature of your discomfort?

Sri Hazarika.—I could not sleep last night and now feeling drowsy.

Sri Katyal.—If we give you time for rest or sleep or if we adjourn the enquiry for today do you think you can face the enquiry tomorrow after lunch or on the 13th July at 10 A.M.?

Sri Hazarika.—No it will not be possible.

Enquiry Officer.—You have received my memorandum of date in reply to your request to postpone the enquiry by a month. What have you decided, will you participate in the Enquiry or not?

Sri Hazarika.—I will not particpate in the present Enquiry.

Hazarika then left. Now, Katyal was representing the Bank's interest, and for all purposes the prosecutor. The Enquiry Officer was the Agent of Shillong branch. He had no personal knowledge of the incident that led to the fraud perpetrated on the bank on 8th September, 1961 through forgery and cheating by some criminals causing loss to the tune of Rs. 18,550 to the bank upon a false and forged government bill. He was duly appointed by the Head office of the Bank to hold the enquiry. His duty was, therefore, to get clucidative facts from the statements of Hazarika made before him and from the statement he had made before the Magistrate and to ascertain whether Hezarika's statement made before the Magistrate on the basis of which the charges in the domestic enquiry were framed against him on matters unconnected with the specific offences with which Hazarika was charged tried and acquitted was a voluntary statement, and if voluntary, whether upon such statement the relevant portion of which formed the basis for the two charges against Hazarika in the domestic proceedings it could be reasonably probable to believe such statement to be true. Katyal representing the Bank's interest acted as the prosecutor. He also with reference to Hazarika's statements made before the

effquiry officer and before the Magistrate, put Hazanika questions to bring out the truth or otherwise of Hazarika's plea that his statement before the Magistrate was tutored, involuntary, procured by the police by torture and threat of torture, and was untrue. As regards the enquiry officer, his questions were framed for obtaining elucidation and explanation from Hazarika himself so as to decide the reasonable probability of the truth of his statement as made before the Magistrate, which Hazarika asserted before the enquiry officer to be involuntary, untrue, obtained by the police by torture and threat of torture. His questions to Hazarika were not with the flavour of any inquisition but were directed only for ascertaining the reasonable probability of the truth of the plea that Hazarika had taken before him in his defence to the charges in the domestic enquiry. Katyal first made this statement before the enquiry officer for the prosecution representing. Nowgong branch of the bank as the then agent of the Bank. He only gave out the incidents leading to fraud. He was not the agent of Nowgong branch in September 1961. At the relevant time the agent of Nowgong branch was S. Chatterjee. He had personal knowledge of the incidents upto certain extent as to what happened in the Bank on 7th and 8th of September, 1961. Neither Katyal nor the Enquiry officer Barua had any concern with nor had any direct knowledge of any incident relating to the fraud that was perpetrated on the Nowgong branch of the bank on 7th and 8th September, 1961. From the materials in the documents that formed part of the domestic enquiry, both the enquiry officer and Katyal asked questions to Hazarika in the manner I have already discussed. All those documents have been exhibited in this proceeding as I have already noted.

8. Now, in Associated Cement Company's case, reported in 1963 II LLJ, P. 397, Enquiry officer saw the misconduct of a workman. So he had personal knowledge about the misconduct. Employer in that case did not lead evidence first but the enquiry commenced with a close examination by the enquiry officer of one of the workmen named Malak Ram. The enquiry officer himself being personally conversant with the alleged misconduct of Malak Ram imported his personal knowledge in the questions put to him sounding as questions in cross-examination. So, their Lordships of the Supreme Court at page 400 of the Report observed, "It seems to us that it is not fair in a domestic enquiries against industrial employees that at the very commencement of the enquiry the employee should be closely cross-examined even before any other evidence is led against him". The enquiry officer in that case cross-examined the employee as the prosecutor before the prosecutor led any evidence. That procedure violated the natural justice. In the case of Firestone Tyre and Rubber Co., Ltd. vs Their workmen, reported in 1967 II LLJ, p. 715, referring to the case of Assiocated Cement (supra) their Lordships observed that it cannot be an invariable rule of law in all cases that before a delinquent is asked anything all the evidence against him must be recorded. The situation is different when the acquisition is based on a matter of record or on the facts admitted. In such a case it is permissible to draw attention of the delinquent to the evidence on record against him and which, if he cannot satisfactorily explain, must lead to a conclusion of guilt. It is however wise t oask the delinquent whether he would like to make a statement first or walt till the evidence is over but the failure to question him in this way does not ipso facto vitiate the enquiry unless prejudice is caused. In that case the delinquent had complained earlier that his version ought to have considered first before enquiry against him was ordered. That was exactly what was done by th

be taken against him on either or on both the charges and asked him to reply to the charges on or before 27th May, 1963 so that the bank may thereafter take such action against nim as would be deemed necessary. Hazarika replied to the charges on 24th May, 1963. Hazarika wrote the following (vide Ext. M-3):—

"Ref: Your Memo Nil dated 20th May, 1983:

- With reference to your Memo No. Nil dated the 20th May, 1963, I beg to state that I had been asked to submit my explanation regarding two charges mentioned in your above letter for departmental action against me.
- In the charge No. 2 you have referred to ctrtain admission alleged to have been made by me but I have not been able to understand from your letter which admission of mine you have referred to. Without further clarification it is difficult for me to submit ml explanation. If your letter refers to any statement of mine made to any authority kindly supply me with a copy thereof. After personal of the same I shall be able to submit my explanation without delay.
- I therefore request you to kindly supply me with clearer details regarding the charges against me with a copy of statement, if any in your possession. Moreover with reference to charge No. 1 in your letter I beg to add that from your letter is not possible to understand as to what is the source of your information that it came to my notice as early as the last week of August 1961 as attempt was being made to defraud the Bank in respect of Government bill for Rs. 18,550.

Kindly supply me further clarification and details on this point also.

Soliciting an early reply....."

In reply to that letter of Hazarika, Katyal (vide Ex. M-4 dated 4th June, 1963) wrote back to Hazarika as follows:

#### "GOVERNMENT ACCOUNT

Payment of an alleged forged Government bill for Rs. 18,550.

With reference to your letter dated the 24th May, 1963, as the admission in question traces back to your own statement made before a magistrate in connection with the case instituted against you, the question of any clarification in this regard does not arise.

You are therefore called upon to submit your reply to the chargesheet forthwith....."

So, it was made clear to Hazarika that the charges against him arose out of and related to his statement made before the Magistrate on 16th September, 1961. On 6th June, 1963, vide Ex. M-5, Hazarika gave his explanation to the charges which reads as follows:

"Re: Your Memo No. nil dated 4th June, 1963, andmemo no. Nil dated 20th May, 1963

- With reference to your Memo No. Nil dated the 4th June, 1963, and Memo No. Nil dated the 20th May, 1963, I beg to state that through the materials for basing the charges against me are not yet very clear and are vague still in obedience to your later memo, I beg to state as follows:
- 1. I was never negligent or derelict in my duty towards my Employer i.e., Bank and nothing came to my knowledge on any date that any fraud was going to be perpetrated on the Bank by any designing persons, or that any body cheated the Bank in any manner by any false bill or otherwise.
- 2. My statement before the Magistrate as has been referred to your letter was not legal nor true

- or genuine and as such the learned committing magistrate Sri U. N. Bhuyan' was pleased to absolve me from all liability even in the face of the statement after considering the same fully.
- 3. My statement before the Magistrate was neither free or voluntary and it was procured from me by the Police by threat and personal violence.
- 4. That I was kept in illegal Police custody for a longer time than permitted by law and during all this time of wrongful detention I was repeatedly influenced and tutored by the police to make a statement before the Magistrate.
- 5. That I was taken in custody by the Police under handcuff directly to the Court from the Thana Lock-up and was produced before the Magistrate by the same police who were all along with me.
- 6. That I had no time to reflect and consider the consequences of tutored statement and in the confusion of the moment and in my disturbed state of mind I made certain statements before the Magistrate which were not true but made in the hope of getting rid of police threat and further troubles from the police.
- 7. That under the above circumstances that the statement which I subsequently retracted in the court cannot legally made the basis of any action against me, without any further proof against me of which there is none.
- 8. That during my six years of service I faithfully and deligently did my duty and was never found lacking in my duty by any of my superior. Even now the interest of the Bank is always in my mind and I will never do anything which will any way affect the interest of the Bank.
- 9. That I am an young man of 30 years of age and as I was never found derelict in my official duty and as I am keen to serve the Bank to the satisfaction of my superior I deserve no action against me on the basis of questionable and involuntary statement

Under the above circumstances I pray that I may be fully absolved from the charges that has been drawn up against me.

Soliciting an early reply."

So, upto 6th June, 1963 and thereafter when he took part in domestic proceedings Hazarika knew that the two charges framed against him arose out of and related to his statement made on 16th September, 1961 before the Magistrate which in his explanation, Ext. M-5, was stated to be neither free nor voluntary, and procured from him by Police with threat of viclence and personal violence. He denied that he was negligent and derilicted in the duties towards his employer, the Bank. He stated that nothing came to his knowledge on any day that any fraud was going to be perpetrated by any designed person or that anybody going to chear the bank in any manner by any false bill or otherwise. He bank in any manner by any false bill or otherwise. He also stated that his statement before the Magistrate referred to in Katyal's letter was not legal, nor true nor genune where for, the committing Magistrate Bhuyan was pleased to absolve him of all liabilities even in the face of the statement after considering them fully. He said in Ext. M5 that he had no time to reflect and consider the consequences of tutored statement and in confusion of the moment and in disturbed state of mind he made certain statements before turbed state of mind he made certain statements before the Magistrate which were not true and made in the hope of getting rid of police threat and further trouble from the police. He further stated in Ext. M5 that the statement which he subsequently retracted in the court could not legally be made the basis of any action against him without any further proof against him which there was none. So, the Bank while furnishing

the chargesheet to Hazarika made it clear that the two charges levelled against him in the domestic en-quiry arose out of and related to his statement made before the Magistrate. In his reply to the charges he also made it clear that his statement before the Mugistrate was involuntary, tutored, false and was procured by the police by threat of violence and by torture and that he retracted the statement before the Magistrate subsequently in Court and that upon the retracted statement of Hazarika which was involuntary, untrue, false and tutored by the police and obtained by using force and violence and threat of violence could not be the pasis of charges agains thim in the domestic proceedings without further evidence. The Bank by Ex. Mo dated 27th June, 1963 informed Hazarika with reference to his explanation to the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the chargesheet that Sri T. P. Barua Official of the charges cer, State Bank of India, Shillong shall hold the domestic enquiry at 10 A.M. on Wednesday the 10th July, 1963 in the agent's room at Nowgong branch of the Bank. Hazarika was directed to present himself at the enquiry on the said date and time and place and adduce such evidence or produce such witnesses as he might bring with him in his defence. He was also directed to state his case at the enquiry either personally or through an official of the State Bank Staff Association or any other union of his choice. It was made clear in Ext. M6 that if Hazarika wishes to be represented by an Officer to the local Staff Association who is employed in Nowgong branch of the Bank he should inform Mr. Katyal of his name in good time to permit of arrangements being made for his release. In the last paragraph of Ext. M6 it was stated that if he did not appear at the domestic proceedings the case will be heard ex-parte. So, the ac proceedings the case will be heard ex-parte. So, the domestic proceedings began on 10th July, 1963 and terminated on 11th July, 1963. Hazarika during the continuance of the domestic proceeding on 11th July, 1963 sometimes after 11 A.M. left the room where the proceedings were being held saying "I will not participate in the present enquiry." Thereafter Sri Chatterjee, Staff Officer of the State Bank of India, Nowgong submitted his written statement before the enquiry officer which was read and upon which the enquiry officer which was read and upon which the enquiry officer made searching questions to Chatterjee who was at the relevant time that means in September, 1961 the agent of Nowgong branch.

9. So, the charges levelled against Hazarika and the domestic enquiry arose out of the matters in record. First Katyal made his statement. Then with reference First Katyal made his statement. Then with reference to the two charges Hazarika made his statement. Then Hazarika was examined by the enquiry officer and was cross-examined by katyal on 10th and 11th July, 1963. I have already observed that enquiry officer's questions to Hazarika arose out of the replies Hazarika gave with reference only to his statement made before the Magistrate. Neither the enquiry officer Barua nor katyal asked any question to Hazarika beyond what he had stated before the Magistrate and also before the enquiry officer. After Hazarika made his statement before the enquiry officer the enquiry officer and Katyal then asked him questions. The charges and the domestic proceedings did not cover any matter beyond what Hazarika had stated in his statement before the Magistrate and the enquiry officer and in his reply to the questions of the enquiry officer and Katyal in the domestic proceedings. In the Central Bank of India vs Karunamoya. 1967 II LLJ p. 739SC., it has been laid down that if allegations are denied by the workman it is needless to state that burden of proving the truth of those allega-tions will be on the management. The witnesses called by the management must be allowed to be cross-examined by the workman and the latter is also to be given the opportunity to examine himself and adduce any other evidence he might chose in support of his plea. But if the workman admits his fault, to insist upon the n anagement to let in evidence about the allegations only be an empty formality. In such a case it will be open for the management to examine the workman himself in the first intance so as to enable him to offer any explanation for his conduct or to place before the management any circumstances which will mitigate the gravity of the offence. But even then the examination

of the workman should not sayour of an inquisition. In the present case, as I have already observed, for the management Katyal deposed. Hazarika was present and did not cross-examine Katyal. The Hazarika made his statement and took his plea in defence to the charges. I emphasize on the words 'took the plea in defence'. The charges against Hazarika would show as well as the letter of clarification to the charges and Hazarika's reply to the charges and his statement before the enquiry officer that the charges against him arose out of and related to his statement made on 16th September, 1961 before the Magistrate which was relied upon by the management as the basis of the charges against Hazarika. But Hazarika's specific plea in defence to the charge was that the statement made by him before the Magistrate on 16th September 1961 was him before the MagIstrate on 16th September, 1961 was involuntary, tutored, untrue and was obtained by the police by physical torture and threat of violence. Management relied on Hazarika's statement before the Magistrate as the basis of the two charges and it is Hazarika who took the plea that the basis of the charges upon his statement before the Magistrate was false, as his statement was involuntary, tutored, untrue and was obtained by the police by threat of violence and by torture. Had the domestic enquiry been a criminal proceedings an accused workman has no burden to ehstablish his plea. If an accused person takes a plea in defence to charges of offence in a criminal trial in exoneration of the offences charges or in in mitigation of the offences, he is not required under the criminal law to establish his plea. He is simply to introduce circumstances in the evidence adduced by the prosecution which would lead to a reasonable probability of his plea being true, even if it is not true. In such a situation, the burden will shift on to the prosecution which is required to establish all the ingredients of the offences charged by the evidence adduced on behalf of the prosecution beyond reasonable doubt and to show from the evidence and circumstances that the plea raised by the accused in defence was not only not reasonably probable but untrue. But in India General Navigation & Rly. Co., vs Their workmen, 1960 (II) L.L.J. 13 at page 23 their Lordships of the Supreme Court held that it is an error of law to find that the degree of proof of charges in a domestic enquiry is the same as in a court of law. A domestic enquiry on charges of misconduct against an employee of an industry is not a criminal trial. It is sui juris proceeding. Of course if allegations against the works man are denied the management's burden is to establish the truth of those allegations upon preponderence of evidence showing a reasonable probability of the allegations being true. If the workman takes a plea against the charges levelled against him in a domestic against the charges levelled against him in a domestic enquiry he should be given an opportunity to examine himself and adduce any other evidence he might chose in support of his plea. That what their Lordships of the Supreme Court in Central Bank's case was pleased to observe. At page 744 of the Report, 1967 II LLJ—Central Bank's case—referring to Associated Cement Company's case, supra, their Lordships observed, "There it will be seen, that in that case when the workman concerned was totally denying the allegations made against him, it was the duty of the management to let in evidence in the first instance to substantiate his in evidence in the first instance to substantiate his allegations, and permit the workman to cross-examine those witnesses and also permit him to let in evidence in defence of his plea: and this Court emphasised that the normal rule to be followed in such enquiries is as said above". I have already observed, it is the plea in defence of Hazari Kathat although he made the statement on 16th September, 1961 before the Magistrate that was an involuntary and tutored statement, that was an involuntary and tutored statement, that was an untrue statement, that was caused to be made and procured by the police by torture and by threat of violence and that he retracted the statement before the magistrate. This is the plea in defence in the domestic proceedings. Had the domestic proceedings been a criminal proceedings, the plea of the accused of the statement and the proceedings been a criminal proceedings. not guilty would have been a comprenhensive defence which according to criminal jurisprudence does not cast any burden on the accused to establish such pleas

whereas the prosecution must on evidence establish each charge against the accused by cogent and suffi-cient evidence beyond any reasonable doubt. But if in a domestic proceedings on charge of misconduct a workman raises a special plea in defence, the burden certainly rests on him to introduce some facts and circumstances that might raise a reasonable probability of his plea in defence to be true. The management in such a case is to establish by its own evidence the truth of each allegations against the workman. In the present case the plea in defence of Hazarika, as I have present case the plea in defence of Hazarika, as I have already observed, was to have been established by him by leading some evidence so that it could be found reasonably probable that his statement before the Magistrate was involuntary, tutored, untrue, retracted and was procured by police by threat of violence and by torture. Hazarika adduced no evidence except making his own statement before the enquiring officer in the domestic proceedings and replying to questions. in the domestic proceedings and replying to questions asked by the enquiry officer and Katyal in the manner and to the extent I have already discussed in extenso. In the case of Delhi Cloth & General Mills Company Ltd. vs Ganesh Dutta and others reported in 1972 I LL., p. 172, SC., their Lordships of the Supreme Court reviewing the principles laid down in the cases of Associated Cement Co., Contral Bank of India and Fire Stone Tyre & Rubber Company (Supra) observed at page 178. The Tribunal is in error in holding that because the workmen were cross-examined, the enquiry proceedings are vitiated. When the workmen have examined witnesses on their behalf and gave statements there is no prohibition in law for the company cross-examining the workmen concerned regarding the statement made by them. A persual of the enquiry pro-ceedings clearly shows that the company has only asked them questions regarding some of the matters referred to by the workmen in their statement." Referring to the cases of Associated Cement Company, Central Bank and Fire Stone Tyre and Rubber Company supra, their Lordships further observed; "We were referred to the Lordships further observed: "We were referred to me decisions of this Court (in those cases) as laying down the proposition that the workman against whom an enquiry for misconduct is being conducted, cannot be cross-examined. We are satisfied that none of the decisions referred to above, lay down any such proposition". Therefore, Katyal representing the company had every right to cross-examine Hazarika on the state-ments he had made before the Magistrate and before the Enquiry Officer since it was known to Hazarika that the two charges against him in the domestic proceedings arose out of and related to his statement on 16th September, 1971 before the Magistrate. So, when he examined himself and took the plea that his statement before the Magistrate was involuntary, tutured, untrue and was procured by torture and by threat of violence by the police and that he retracted the statement before the Magistrate, he exposed himself to cross-examination on all the points upon which Katyal directed his questions in cross-examination to Hazarika and for which he now gets the sanction of the Supreme Court decision referred to above. In Central Bank's case supra the workman who made no statement before the enquiry officer was subjected by the management to searching cross-examination of the workman in order to get support from the answers in cross-examination the allegations in the charge against the workman. That was condemned by their Lordship of the Supreme Court. But that is not the situation in the present case. In India General Navigation & Rly. Co. Ltd. vs. Their workmen, 1960-II-LLJ, 13, Enquiry Officer Royfield examined witnesses for the management in the enquiry against two workmen Keayamat and Jahangir and the Supreme Court found the enquiry still then proper (See page 21 of the report). Katyal, as I have observed, was not in the know of any of the incidents in September, 1961 that resulted in the fraud perpetrated on the Bank on 7th and 8th September 1961. Barua, the enquiry officer was also not in any way connected with or aware of any of the incidents that led to fraud that was perpetrated on the Bank on 7th September, 1961 and 8th September, 1961. So, prosecutor Katyal was not a witness to any of the incidents relating to the

fraud, so also Barua. Katyal only framed charges and served the same on Hazarika and deposed as a witness on bare facts that came to his knowledge officially from official document and then cross-examined Hazarika. He had taken no other part in the domestic proceedings. Katyal had a legal right to cross, examine Hazarika and his cross-examination of Hazarika as recorded by the enquiry officer had been perfectly legal and justified in view of the current year's Supreme Court decision I have already quoted. The enquiry officer Barua as I find from the questions he had put to Hazarika and answers given by Hazarika was not, as urged by Mr. Choudhury, the learned Counsel for the uston, obsessed with the idea that the statement made by Hazarika before the Magistrate was true and voluntary. The Bank considered the statement as containing only knowledge of Hazarika of certain facts and upon Hazarika's own admission of his knowledge of certain facts the Bank framed two charges of misconduct. I asked Mr. Choudhury to point out from the committing Magistrate's order when Hazarika with other persons were placed before the Magistrate in the commitment proceedings that the Magistrate considered Hazarlaa's September, 1961 as factually and legally a confessional statement and recorded that such statement was retracted by Hazarika before the Magistrate. Mere plea that the statement of Hazarika made on 16th September, 1961 as the statement of Hazarika made on 16th September 1961 and 1961 are the statement of Hazarika made on 16th September 1961 and 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the statement of Hazarika made on 16th September 1961 are the state tember, 1961 before the Magistrate was a confessional statement which was made involuntarily, tutored untrue and was obtained by police by torture, and threat of violence, and was retracted by him in the commitment proceedings would not establish anything approaching to a reasonable probability of such ples in a domestic enquiry. The union filed the Magistrate's order dated 24th August, 1962—Annexure A to the union's statement of case—discharging Hazarika but no other order from the Magistrates ordersheet was filed to show that Hazarika retracted his so-called confession before the committing Magistrate on any date when he was placed in the commitment proceedings with the other co-accused before the Magistrate. The Government of Assam filed a Revisional application against the order of Hazarika's discharge passed 24th August, 1962 by the Magistrate which was dealt with by Additional District Magistrate, Nowgong who committed Hazarika to the court of Session for trial. The commitment order of the learned Additional District Magistrate in the Revisional juridiction would clearly show that Hazarika's statement before the Magistrate was that Hazarika's statement before the Magistrate was considered to be self-exculpatory, and that upon that statement the prosecution did not rely as a confessional statement. The learned Additional District Magistrate in his order, Ext. W-12, observed at page 4: "But the entire case against this O. P. is alleged to be based on circumstantial evidence before and immediately after the commission of the oneness of cheating. I have gone the commission of the oneness of cheating. I have gone through the records of the original Case No. G. R. 1365 of 1961 and also perused the case diary and considered the submissions of learned Counsel of both sides. As regards the implication of this Accused (O. P.) in the unholy conspiracy, as pointed out earlier, there is no direct evidence except circumstantial. The main points urged by the learned Public Prosecutor in this revision urged by the learned Public Prosecutor in this revision case are—The confessional Statements of the co-Accused Mohan, Dimbeswar and Jonaram Laskar which had implicated this Accused (O. P.) in the conspiracy facilitating encashment of the forged bill and actual payment of the amount to Accd. Jonararan Laskar, since convited, (2) the deliberate conniyance which amounted to indirect participation by this Accused (O. P.) in making room for the forged bill amongst other Bills received from Treasury in the State Bank of India in a box under lock and key, with a covering list which did not show the forged bill in question, at the instance of his co-accused Mohan Nath and Dimbeswar, (3) the Accused (O. P.) being an employee in the State Bank of India could possibly and conveniently help in the transaction could possibly and conveniently help in the transaction in question and lastly (4) his (O.P's) conduct immediately after the successful encashment of the forged [11] in question when (O.P.) went to the R.R.O's office

the same day in the after noon at about 5 P.M. and met the Office Asstt. Shri Mohan Nath and conveyed about the successful encashment of the bill in question and so on." At page 6 of Ext. W-12 the Additional District Magistrate while coming to the merits of the case against Hazarika in the revisional proceedings referring to the argument of the learned Advocate for Hazarika observed:

"He has also referred to the admission of the learned Public Prosecutor of the fact that there is virtually nothing in the evidence to connect the accused with the actual commission of the crime cheating Government of the amount, and that the so called confessional statement of the O.P. was also self-exculpatory, and therefore according to him (learned Advocate for O.P.) no value can be attached to such a statement so as to implicate the Accused (O.P.)."

So, it is clear from the above observations that Hazarika's own Advocate before the learned Magistrate admitted that his statement before the Magistrate on 16th September 1961 was self-exculpatory. called confessional statement is itself self-exculpatory, it is not a confession at all. There can be no question of its retraction at any stage of any criminal proceedings nor can there be any question of it being involuntary, tutored and obtained by police torture or by threat of police torture. Further, at page 7, Ext. W-12, the Additional District Magisfrate observed that Hazarika's advocate assumed that if Hazarika's state-ment was a confession it required independent evidence ment was a confession it required independent evidence for corroboration. The learned Magistrate observed that Hazarika's statement was self-exculpatory as that of some of his other co-accused already tried by the court of Sessions but he relied on certain peculiar circumstances revealed in the statement of Hazarika during the entire period of the transaction till the time of his visiting the R.R.O's office. The Additional District Magistrate relied on circumstances revealed in Magistrate relied on circumstances revealed in the statement not as confession but admiss Magistrate relied on circumstances revealed in Hazarika's entire statement not as confession but admission. Then Hazarika was committed for trial by the Court of Sessions on two charges, one under Section 120B of the Indian Penal Code and other under Sec. 420/10B I.P.C. and was tried on these two charges before the Sessions Court vide Ext. W-I0 and was acquitted on both the charges by the learned Sessions Judge on 25th of March, 1966. It will not appear from the judgment of the learned Sessions Judge that the prosecution did rely on the statement of Hazarika made before the Magistrate on 16th September, 1961 either as confession or admission and that the learned Sessions Judge did have any occasion to consider that statement either did have any occasion to consider that statement either as confession or as admission. The learned Additional District Magistrate in the revisional proceedings also did not consider the statement of Hazarika made on 16th September, 1961 before the Magistrate as a confession and found it to be a self-exculpatory statement which only revealed certain circumstances that might have involved Hazarika in the offence charged. So, the plea of Hazarika before the domestic proceedings was for the first time raised to the effect that his confessional statement before the Magistrate was involutary, tutored, untrue was obtained by the police by tor-ture and by threat of violence and that he retracted that statement before the first Committing Magistrate. To substantiate the reasonable probability of his plea before the enquiry officer in the domestic proceedings if the Union would have produced the certified copy of the Magisterial ordersheet under which the Magistrate recorded that Hazarika made a statement retracttrate recorded that Hazarika made a statement retracting his so called confession alleging torture by police, the enquiry officer would have certainly bestowed his consideration on such a vital fact raised in defence by Hazarika. The union was required to file magisterial ordersheet, if any, to show that the alleged confessional statement had been retracted by Hazarika. Matters in court records were known to Bank officials as well as to Hazarika and formed part of the domestic proceedings. The Magistrate's order dated 24th

August 1962 (Union's Annexure A) would show that he considered evidence recorded only against those accused whom he committed for trial and observed, "No case found against accused Profulla Hazarika" a commitment proceeding a magistrate cannot overlook a confessional statement even if retracted before him as the weighing of evidential worth of a confessional statement lies entirely with the Sessions Court. So, Katyal and the Enquiry officer asked all those questions to Hazarika with the avowed purpose of elucidating whether Hazarika made the statement on 16th September. 1961 but nothing else. The statement made by Hazarika before the Magistrate on 16th September, 1961 as I have already stated, is not at all a confessional statement. It is a deliberate statement which reveals that he had knowledge of the incidents leading to the fraud upto 8th September, 1961. The enquiry officer must have felt that if the statement was tutored, as Hazarika alleged, he should gather from Hazarika facts as to how he could know the details of the incidents stage to stage which led to the fraud on the Bank on 8th Sepember, 19961, if Hazarika had no direct knowledge of the design of the fraud, of some of the participants in the design of the fraud, and of the person who actually perpetrated the fraud i.e Jonaram alias Bipan Paul who came to the Bank on 7th September, 1961, and on 8th September, 1961 and got the bill encashed and took away the money. As an enquiry Officer, Barua was within his money. As an enquiry Officer, Barua was within his limits when he had asked questions to Hazarika to elucidate facts for consideration as to whether there was any reasonable probability of Hazarika's plea as taken before him being true. On the very answers given by Hazarika to enquiry officer's questions Hazarika himself created room for the enquiry officer to put further questions to Hazarika to bring out facts with a view to determine if Hazarika's plea could be reasona view to determine if Hazarika's plea could be reasonably probable. Therefore, the enquiry officer did not violate any principle of natural justice when he asked questions to Hazarika and Katyal did not also violate the principles of natural justice when he also crossexamined Hazarika.

10. Now, let us see why Hazarika left the domestic enquiry sometime after 11 a.m. on 11th July, 1963. The Enquiry Officer asked Hazarika when he consulted his lawyer. He said that when he was released from jail custody on bail he consulted a lawyer and that when the case was sent upto the court in usual manner he retracted his previous statement. There is no record of magisterial proceeding to show that Hazarika retracted before the magistrate the so-called confession. Enquiry officer, therefore, rightly asked whether he retracted his statement after legal consultations. He said, Yes. This answer as well as the previous answer are not a whit of truth. Enquiry officer asked Hazarika how he could give such an elaborate story about the case in his statement with details of expression indicating his joy at the hope of getting a share of Rs. 8.000/- and further asked Hazarika to explain his statement. Hazarika replied that he made the statement before Magistrate under the influence of the Police and that his statement was procured by police by threat of personal violence, and that he made the statement to get rid of the police. This answer is far from truth, The enquiry officer reminded Hazarika that he made the statement before the Magistrate and not before the Police and that the Magistrate was there to protect him against the police. In reply Hazarika said that he had no time to reflect and consider the consequences of tutored statement and in confusion of the moment and in disturbed state of mind he made certain statement which were not true but made in the hope of getting rid of the police threat and further trouble from the police. The enquiry officer asked Hazarika said that he had nothing to add. Katyal asked Hazarika said that he had nothing to add. Katyal asked Hazarika why he evaded answer to specific questions. Hazarika said that he had nothing to add. Katyal asked Hazarika why he cevaded hazarika why he evaded hazarika end if he was under the influence of his lawyer. Hazarika forgot that he had stated b

retracted his so-called confession before the Magistrate. But he said in answer to Katyal's question "my previous statement was not legal, true or genuine. So I did not stick to my previous statemnet and I did not take any advice from lawyer as dates of case was changing day to day and the charge was framed in a date, and then Magistrate committed all accused to Session Court excepting me asking simply whether I was guilty or not and the lawyer made some arguments on behalf of me". This statement of Hazarika and his statement in answer to Enquiry officer's question just referred to, made his plea of falsehood of his statement made before the Magistrate and its retraction, its involuntariness its taint with police violence and threat of violence patiently false. Katyal asked Hazarika if he made the statement to the Magistrate that one Mohan Nath, Officer of Relief Office went to his house in the last week of August, 1961 and talked about the loan bill of Rs. 18,550/-. Hazarika replied no, and added "I do not remember to have made such a statement. If I said it was due to the threat of personal violence of police". Katyal asked Hazarika, in his confessional statement he had once said that he turned out Mohan Nath and others by rebuking from his house and that they went away telling 'we will see you' and he replied, 'I care nothing and added if that portion of his statement also tutored by police or was his voluntary s'atement? Enquiry officer recorded, "Cannot reply, looks black and states that he is not prepared to reply on anything which has no bearing on the chargesheet". Katyal asked Hazarika, "At one stage you had once said in your confessional statement that on the 7th September. 1961 you went home with the permission of the then Agent at about 3 O'clock and Bipin Paul came to your house at 3-30 r.m. who informed you that Brojen Borthakur had refused payment of the bill. Was this portion of the statement voluntary or tutored and do you now recollect that you had actually taken permission from the then Agent

- Sri Katyal.—You have further stated in your confessional statement that Mohan Nath requested you very much for this payment of Rs. 18,550 in question and you had told him that if he was so much in need he could have approached the Agent who could give him the payment on identification. Is this expression true, genuing and free from any influence or it is otherwise?
- Sri Hazarika.—For the reply of this question, please refer to the answer of charge No. 2 of the Chargesheet given on me.
- Sri Katyal.—You have further stated that on the 7th September, 1961. Bipin Paul approached the Agent at 11 O'clock and the Agent on sceing the authority directed him to the Khazanchee for the verification of the signature. The Khazanchee asked for the bill from Sri Brojel Borthakur. On that date, there was heavy rush of work and Borthakur could not hand over this to Khazanchee. At about 3 O'clock Bipin Paul. requested the Agent to make payment of the Bill and in reply the Agent told "please come tomorrow." Bipin Paul on 8th September, 1961 at about 11 or 10.30 a.m. went to the Bank and requested the Khazanchee for making payment of the bill, then Khazanchee took the bill from Borthakur and verified the signature and

returned the bill to Brojen Borthakur, who issued a Bank token to Bipin Paul. The bill was subsquently entered in the Scroll and passed for payment. Bipin Paul, probably at about 1.30p.m. received the payment. Is this portion tutored or voluntary?

- Sri Hazarika.—This is a tutored statement.
- Sri Katyal.—You have further said that the record book of specimen signature was in possession of Sri Brojen Borthakur. You were adjacent to him and according to your knowledge, the signature of the drawing officer Shri C. Barman was not verified and was presumed as genuine. How could you know all these details, when you were working on different desk?
- Sri Hazarika.-I am unable to reply.
- Sri Katyal.—You have further submitted in your statement that after the bill was paid it was stamped with "paid in cash" and after cancelling the signature of the treasury officer it was sent to the duftry for stitching, duly agreed the Bank and the treasury tokens, by the cashier, the Bank tokens were kept in the Bank and the treasury tokens were returned to the treasury. The treasury box, was in the office and was to be locked up. Now the question arises, an in clerk working at the desk other than Government, how you were posted with the developments at each steps?
- Sri Hazarika.—This usual procedure was known to me since I have been working in the Bank for the last 6 years and so I could narrate the system to the Magistrate in the statement.
- Enquiry Officer.—So apparently it was you who made the statement and not tutored by others?
- Sri Katyal.—You further submitted that on the 8th September 1961, you met Mohan Nath after going to R. R. O. (Relief & Rehabilitation Office) at about 5p. and had said to Mohan Nath that the bill was paid out. Mohan Nath told you that Paul did not go to him and then you returned. Now the question is how the police or any other person could be benefitted out of this statement which you say was a tutored one?

Shri Hazarika.—I cannot reply.

Hazarika took a false plea. Firstly, he characterised Few his statement before the Magistrate made on 16th September, 1961, was a confessional statement and that it was involuntary and that he made the statement being tortured by the police and under police threat Secondly—he retracted the statement before the magistrate. Excepting his word of mouth there was no scrap of paper which however he could have produced, had there been any to support from such paper for his plea. On being questioned by Katyal particularly and Enquiry officer, Hazarika indulged in blatant falsehood and he could see through his position. On the next day the enquiry officer asked Hazarika:

Enquiry Officer.—Shri Hazarlka, you have same previously that you being an employee with six years standing you could narrate to the Magistrate the details of the procedure in regard to the payment of the bill in question. Yes, I admit that the usual routine procedure, in regard to the payment of a Government bill could be possible for you to narrate. I do not however understand as to how you could narrate the procedure in respect of the particular bill in question. Nor can I understand how could police suggest to you or tutor you to state so much in detail in regard to the payment of the bill. Will you please clarify the position?

Shri Hazarika.--That may be my recollection.

Enquiry Officer.—So, apparently no body suggested thus to you but you had narrated it from your own recollection voluntarily?

Shri Hazarika.-I cannot face this enquiry.

Why Hazarika said that he could not face the enquiry in reply to Enquiry Officer's question. The Enquiry officer gave out that he did not however understand to to how Hazarika could narrate before the Magistrate the procedure in respect of the particular bill in question in detail. The Enquiry Officer's further question to Hazarika was that he could not understand how could Police suggest to Hazarika or tutor Hazarika to state so much in specific detail in regard to the payment of the particular bill in question. For elucidating facts relating to this portion of Hazarika's statement the enquiry officer asked Hazarlka to clarify the position. Hazarlka said that from his recollection he made that Hazarika said that from his reconcered he made statement. Enquiry Officer had to out to Hazarika that apparently nobody suggested to make that statement but he narrated it from his own recollection voluntarily. When this question was put to Hazarika, he said "i cannot face this enquiry". The reason there for is clear. All the incidents occuring at stage to stage relating to the particular bill that was dealt with in the Bank on the 7th and 8th of September, 1961 were meticulously stated by Hazarika. However could he remember the particular way in which the particular bill was dealt with by Borthakur, Khazanchee, Agent, Cashler and who else not. He explained that that part of the statement was spoken out by him from his recollection. One cannot recollect a matter unless he heard the matter or saw the matter and noticed the same while happening in his presence. By making that statement and other statement to which I have referred Hazarika found that his position was such that he was making himself involved in the charges inextricably by his own statements made before the enquiry officer. So, he took plea that he was not in a position to face the enquiry and that is the reason why he left the enquiry. In Imperial Tobacco Co. Ltd. v. The workmen, 1961 (II) L.L.J., 414 SC., it has been decided that even if the employees withdraw from the domestic proceeding the Enquiry officer must complete the enquiry ex-parte and submit the report. His plea if his plea was of any substance, he could have brought evidence simply by producing the Magistrate's certified copy of ordersheet when in the commitment proceedcopy of ordersheet when in the commitment proceedings he had taken active part through a buyer defending him and he was discharged by the Magistrate. Taking the statement made by Hazarika on 16th September, 1961 before the Magistrate into consideration no committing Magistrate would find that the statement contained anything but knowledge of certain criminal incidents. Hazarika had knowledge of a design of some persons of whom he knew some by name, who were attempting to forge a bill and get the bill cashed from the Nowgong branch of the Bank cheeting the hank and the Nowgong branch of the Bank cheating the bank and causing loss to the tune of Rs. 18,550/ to the Bank. causing loss to the tune of Rs. 18,550/ to the Bank. Knowledge of a design to commit an offence and of commission of an offence as that with which the accused persons were charged as also Hazarika is not commission of an offence itself. Knowledge of commission of some offence under Sec. 44 of the Code of Criminal Procedure casts upon the knowledge of the Magistrate. But the offence that came to the knowledge of Hazarika do not come under Sec. 44 Cr. P. C. The facts which Hazarika knew and deposed to were as that certain persons were making a conspiracy to force a Government bill and to encash that bill by committing fraud on the Newgong branch. His statement before the Magistrate on 16th September, 1961, does not contain any wish rer upon which he could be implicated either with conspiracy under Sec. 120B I. P. C. or with forgerved a valuable document under Sec. 467 I. P.C. or with cheating under Sec. 420 read with Section 109 of the I P C were standing before the domestic proceeding that his statement was a confessional statement and that it was obtained by the police by toture, violence and threat of violence and that the

statement was tutored and untrue would not establish his plea in the domestic proceeding when in support of this plea he could have and should have brought certified copies of the magistrate's Court records. A confession if it is to be retracted in the commitment proceedings must be retracted at the earliest opportunity. If police had tortured and threatened Hazarika with tortured, Hazarika had ample opportunity to present himself before the Magistrate while he was under ball in the commitment proceedings, and he could have made a statement before the Magistrate compelaining against police regarding the statement before the his making before Magistrate 16th September, 1961 and the Magistrate would recorded Hazarika's statehad certainly have ment made before him regarding his alleged confessional statement. It can reasonably be presumed unless established to the contrary that as the statement itself was not at all a confessional statement, there could be no occasion for Hazarika to make any statement before the Magistrate by way of retraction of that statement Hazarika had his lawyer to defend him in the commitment proceedings. The order of the learned Additional District Magistrate in the revisional proceedings against Hazarika would clearly show that not only Hazarika's lawyer but the Public Prosecutor could not accept and act on the statement of Hazarika made before the Magi-s

trate on 16th September, 1961 as a confessional statement. When in the domestic enquiry, Hazarika took his plea, and in answering the questions put to him he made his position himself so uncomfortable making him inextricably involved in the charges levelled against him in the domestic proceedings, he devised a wayout saying that he could no further face the enquiry and left the enquiry. After Hazarika left the enquiry on 11th July. 1963 the written statement of Chatterjee the then Staff officer of Nowgong branch of the Bank which he had read out before the enquiry officer was placed in record and the enquiry officer had put searching questions to Chatterice. He then held the enquiry exparts and that according to law. In his enquiry report, he dealt with Chatteriee's statement making adverse comments against Chatteriee imputing in him utter negligence in the performance of his duties. Upon consideration of the materials on record, I do not find that any principal of properly and in consonance with the principles properly and in consonance with the principles natural justice had been violated by the Enquiry officer in the enquiry proceedings which was conducted fairly, of natural justice. The enquiry officer was neither blased nor obsessed with any idea adverse to the employee.

11. Paragraph 4(d) of the Union's statement of case:—The finding in the report is perverse and not based on any evidence. It also reflects the bias obsession of the enquiry officer. Mr. Choudhurv, the learned Counsel argued only on the question of perversity in the finding of the enquiry officer. He submitted that the finding was not based on any evidence and that upon the evidence in record no reasonable man could have come to the conclusion that the charges against Hazarika were established, Mr. Choudhury submitted that against Hazarika there was only his confessional statement made before the Magistrate on 18th September, 1961 which was involuntary, tutored untrue and was obtained by the police by torture and threat of torture, and that the statement was retracted before the Magistrate. Therefore, there was no other evidence in the domestic proceedings upon which the enquiry officer could hold Hazarika guilty of misconduct on both the charges. Mr. Choudhury further submitted that the enquiry officer thought that when Hazarika made a stalement which was a confessional statement before the Magistrate on 16th September 1961 there would be a proposed for the entire tember 1961. tember, 1981 there could be no scope for his retracting such confession, and to take the plea that the confession was involuntary, tutored, untrue and obtained by torture and threat of torture by the police. Mr. Choudhurv's submission could not impress me at all. The statement made by Hazarika on 16th September, 1961, as I have already indicated, was not at all a con-fessional statement. Hazarika did not establish by filing the certified copy of the Magistratian order sheets in the first commitment proceedings and by proving the same before the enquiry officer that he had to retract his so called confessional statement. The order of Additional District Magistrate while committing Hazarika to the Court of Sessions would show that Hazarika's own Advocate stated before the Magistrate on 16th September, 1961 was self-exculpatory and the learned Public Prosecutor also stated so. It is also indisputable that the Sessions Judge who tried Hazarika had no occasion to mention the so called confessional statement in his judgment. If there is a confessional statement and if it is retracted the Magistrate must leave it to the Sessions Judge to decide its evidential value if and when prosecution sekes to rely on such statement at the Sessions trial. Annexure A to the statement of the Union's case which is part of the record of the present proceedings was examined by me. There the Magistrate Bhuiyan on 24th August. 1962 while committing Atul Bora and five others to the Court of Sessions and dischargeing Hazarika only recorded this much. "No case is found against accd. Prafulla Hazarika. Hence, he is discharged U/s. 207A(6) Cr.P.C.". The learned Magistrate who discharged Hazarika on 24th August. 1962 perused all the documents. This implies that the perused the statement of Hazarika made before the Magistrate on 16th September, 1961 and considered that document as self-exculpatory document. Therefore, he found no evidence within the scope of Section 207A(6) and (7) Cr.P.C. and recorded that there was no case against Hazarika while discharging him under Section 207A(6) of the Cr.P.C. The Magistratal order that means the Committing Magistrate's Order dated 24th August, 1962, Annexure A to the statement of Union's case, and the Additional District Magistrate's revisional Order, Ext. W-12, would show that the statement of Hazarika made before the Magistrate on 16th September, 1961 was not a whit of a statement of an accused person.

Therefore the plea that Hazarika took before the Enquiry Officer that he retracted his confession and that the confession was obtained by police—torture and threat of violence and was untrue and torture could not be established as reasonably probable before the Enquiry officer. It is not stated in para 4(d) of the statement of case filed by the union how the finding of the Enquiry officer reflects bias and obsession in him. Only because Sri Barua was an officer of the Shillong branch of the State Bank of India and was in the pay of the State Bank of India he could not be on that ground stigmatised as biased and obsessed with the idea that Hazarika should be found guilty of the two charges because he made a confessional statement on 16th September, 1961 before the Magistrate. In the case of J. S. Mody vs. The State of Bombay (Gujarat State) reported in 1962 II LLJ 507, a Government employee was proceeded in a departmental enquiry resulting his dismissal for making defamatory aspersions against Revenue Minister of the State. There the employee in a suit for declaration that his dismissal was wrongful made a ground that the Enquiry officer, being a subordinate to the Revenue Minister, was biased against the dismissed employee. Referring to the decision of their Lordships of the Supreme Court in Maniklal vs. Prem Chand, reported in AIR 1957 SC., page 425 at page 429 the Hon'ble ludges of Gujarat High Court considered the question whether simply because the allegations related to alleged aspersion made against Revenue Minister. It could be said that the Collector of Baroda was biased against the dismissed employee. Their Lordships observed "The Collector of Baroda would not be blased against the dismissed employee. Their Lordships observed "The Collector of Baroda would not be blased against the appellant if he was not satisfied that the appellant made such aspersions. The question before the Collector was whether the appellant had in fact made such aspersions. It is therefore difficult to hold that on this question

So, the question will be whether in fact, Hazarika made the statement on 16th September, 1961 before the Magistrate which statement could not be a confession and as such there could have been no occasion for the Police to torture Hazarika to get his statement tutored as he made on 16th September, 1961 before the Magistrate. Hazarika was required to establish his plea in defence as taken before the enquiry officer that his statement made before the Magistrate on 16th September, 1961 was a confession of his participation in the offences, committed by him and by 6 other persons in conspiracy, with which he and his co-accused were charged and were placed in the 'commitment proceedings before the Magistrate on 24th August. 1962, when he alone was discharged by the Magistrate observing that there was no case against Hazarika. If he could establish that his statement before the Magistrate on 16th September, 1961 was a confession and that he retracted the said confession before the Magistrate by producing certified copies of the order sheet of the Magistrate before the enquiry officer, then it could be recommitted by probable that the confession made by him was probably obtained by police by tutoring and by threat violence and by violence. The Magistrate who discharged Hazarika found that his statement was not a confession. Hazarika did not produce before the enquiry officer certified copy of the magistrate who discharged Hazarika found that his statement was not a confession. Hazarika did not produce before the enquiry officer certified copy of the magistrate who discharged the date of initiation of the commitment proceedings against him till 24th August, 1962 when he was discharged by the Magistrate under Sec. 207A(6) of the Cr. P.C. So, he could not establish his plea in defence which according to the Supreme Court decision which I have already considered and referred to above he was required to establish.

12. The two charges against Hazarika which he had to face in the domestic proceedings arose out of and related to his statement and statement only made before the Magistrate on 16th September, 1961. The said statement, as I have already pointed out, was found by the Public Prosecutor as well as by Hazarika's own advocate and also by the learned Addl. District Magistrate in the revisional proceedings as self-exculpatory and as such could not be a confession and as such there could no occasion for him to retract his self styled so called confession. He said before the enquiry officer that under the instructions of his lawver he retracted the confession before the Magistrate that means his statement made before the Magistrate on 16th September. 1961. He could have produced the certified copy of the magisterial order before the enquiry officer to establish such a plea which he was required by law to establish.

13. Ext. M-1, the so called confessional statement be now analysed: In the first part of his statement Hazarika says:

"Shri Mohan Nath was the Nazir of Nowgong Refugee Office. In the last week of August last, he went to my house. On going to my house, he called me out and said that the (Mohan by name) got a joan bill for Rs. 18,550 which was passed by the Treasury in favour of a person named Bipin Paul, I told that as Token system was now-a-days brought into force, the bill must have to be sent through Treasury Box. Then he answered that there was inconvenience to send it through the Treasury Officer. So, if I could put it through the file, then the man could get payment, then he could give me Rs. 3,000 (three thousand) Then I answered that I could not do this and should not attempt it. On the next day. Mohan Nath, Dimbeswar Nath and Bipin Paul by name went to my house. They repeated me the same thing. I turned them off by rebulking. They went away telling "we will see you" I replied "I care nothing".

This part of the statement does not indicate that he knowing the fact stated in that part of the statement Hazarika could be committing any offence under any of the provisions of the Indian Penal Code. He only

came to know of a decision of some criminals from one Mohan who were attempting to defraud the bank. The knowledge of the likelihood of a possible commission of an offence by certain persons is no offence. Section 44 of the Code of Criminal Procedure casts a burden to the public to give information of the awareness of the commission of or of the intention of any person to commit any offence punishable under certain sections of the Indian Penal Code which does not include the offences with which Hazarika was placed in the commitment proceedings before the Magistrate and discharged by him on 24th August, 1962. The next part of the statement of Hazarika, said to be his alleged confessional statement is:

"On the 6th September, I saw Bipin Paul and Mohan Nath again in the Bank. On that day, Bipin Paul presented Treasury Token No. 870 to Bank's clerk, Shri Brojen Borthakur and Shri Brojen Borthakur refused payment on the ground that the endorsement of Bipin Paul did not agree with that of the endorsement on the authority on that day, I went home with the permission of the Agent at about 3 O'clock. Bipin Paul came to my house at about 3.30 O'clock. When I asked Bipin Paul who showed my house, he replied that Dimbeswar Nath showed it and also told me that Brojen Borthakur refused the payment. So, I was requested to help Bipin Paul and to exchange thereof Bipin Paul would pay me Rs. 3,000 (three thousand rupees). I told that if your bill was a genuine one, then why you were ready to bribe me so much. Then he answered that he would have to purchase one Rice Mill and the money was urgently necessary. On that day, Mohan Nath came and requested me very much. I told that if you were so much in need you could approach the Agent and could give you the payment by identification."

No part of this statement involves Hazarika in any of the offences for which he was placed in the commitment proceedings and discharged by the Magistrate on 24th August, 1962. The third part of the statement of Hazarika said to be his alleged confessional statement is as follows:

"On 7th September, 1961 Bipin Paul by name approached the Agent at about 11 O'clock. At that time, the Agent on seeing the authority, directed him to the Khazanchee for verification of the signature. Then Khazanchee Laba Dev Goswami asked for the bill from Shri Brojen Borthakur. On that day, as there was heavy rush in work Borthakur could not hand over the bill to the Khazanchee. On that 7th at about 3 O'clock Bipin Paul requested the Agent to make payment of the bill. It could not be within September. Then the Agent said "Come to-morrow."

This part of the statement does not involve Hazarika in the commission of any offence for which he was alread in commitment proceedings and was disclarated by the Magistrate. That part of the statement shows that on 7th Sentember, 1961 Bipin Paul (Jonaram accused convicted) approached the agent at 11 O'clock and showed the agent the authority, slip. Agent directed him to Khazanchee for verification of Bipin Paul's signature. Then Khazanchee Laba Dev Goswami asked for the hill from Broten Borthakur. On that day there was heavy rush in work. Borthakur could not hand over the bill to Khazanchee. At about 3 O'clock Ripin Paul requested the agent to make payment of the bill. It could not be within September. Then the directly or indirectly in the act done by Bipin Paul. Borthakur and the Agent on 7th September, 1961 resagent asked Bipin Paul to come next day when he would give the money. Each part of the statement chows that Hazarika knew the facts. No part of the statement points to Hazarika's participation either

pectively. It is indisputable that Hazarika kept himself very much in awareness as to what was passing over the bill between Bipin Paul and agent as well as between Bipin Paul and Brojen Borthakur. The fourth part of the statement of Hazarika said to be his confessional statement is:

"On 8th September, 1961 at about 11 or 10.30 O'clock Bipin Paul went to the Bank and requested the Khazanchee (Head Cashier) for making payment of the bill. The Head Cashier (Khazanchee) asked for making payment of bill. The Head Cashier (Khazanchee) asked for the Bill from Brojen Borthakur. Then Borthakur handed over the bill to the Khazanchee. The Khazanchee verified the signature. A Bank Token was issued to Bipin Paul. The Khazanchee returned the bill to Borthakur and Borthakur entered it in the Scroll and put up to the Agent for payment order. The Agent passed payment order and sent to Cash department for payment. Probably at about 1.30 O'clock Bipin Paul received the payment."

No part of the statement involves Hazarika in the commission of any offence for which he was placed for commitment and discharged by the Magistrate as observed above. He however, kept himself in complete awareness of the steps that were being taken by Biplin Paul, Khazanchee meaning the Head-cashier, Brojen Borthakur and the Agent in passing of the bill, issue of Bank token to Bipin Paul, return of the bill after verification of signature of Bipin Paul thereon by Khazanchee to Borthakur, Borthakur's entering the bill in the Scroll and his putting it up before the agent for payment order, agent's passing payment order and his sending the bill to Cash department for payment and payment at 1.30 O'clock of the entire sum of Rs. 18,550 to Bipin Paul. The statement does not in any way indicate that Hazarika took part in any of those acts at the Bank on 8th September, 1961. He was silent and vigilent spectator of what was happening in the Bank over the bill on 8th September, 1961 ending in the payment to Bipin Paul on the bill at about 1.30 O'clock of 8th September, 1961 a sum of Rs. 18,550. The 5th part of the statement of Hazarika is:

"The record book of Specimen signature was in possession of Borthakur. I was adjacent to him. According to my knowledge, the signature of the Drawing Officer, C. Barman was not verified. It was presumed as genuine, but the signature of Bipin Paul was taken and Borthakur verified with that on the authority. On verification, the dis-similarity of Bipin Paul's signature was detected. Again the signature of Bipin Paul was taken and verified. But Drawing Officer or Dugda Goswami's signature was not probably suspected. According to the words of the Khazanchee, Shri Borthakur entered in the Bank's schroll and the Agent passed the payment order. In the Cash Department, Someswar Bezborua paid the bill. At first, on receipt of the bills from the Treasury, the bills of above Rs. 500 were delivered to Borthakur and of below Rs. 500 to the Cash Department. On seeing the Treasury Advice, Accountant Singh compared the bills. I could not say if this bill was compared by Singh or any body else with the Treasury Advice. But the payment could not be made without comparison. So, it was compared or overlooked through over sight."

This part of the statement similarly does not involve Hazarika in the commission of any of the offences for which he was placed in the commitment proceedings and was discharged by the Magistrate as already observed. It cannot be denied that he was sitting adjacent to Borthakur and what he noted, were; (1) record book of specimen singuature was in the possession of Borthakur; (2) the signature Drawing officer Shri Barmen who not verified; (3) signature of Bipin Paul was taken and Borthakur verified it with the authority; (4) on verification a dis-similarity of Bipin

Paul's signature was detected; (5) signature of Bipin Paul was taken and then verified; (6) Borthakur entered in the Bank's scroll; (7) agent passed the payment order; (8) in the cash department Someswar Bezborua paid the bill; (9) on receipt of the bill from the Treasury the bills above Rs. 500 were delivered to Borthakur, bills below Rs. 500 to Cash department; (1) seeing the Treasury advice, the Accountant Singh compared the bills. Each of these statements indicate that Hazarika was very much aware of all that occured regarding the verification of signature of Bipin Paul before the bill was passed and payment was made. But no part of the statement by any stretch of imagination could involve Hazarika in the commission of any of the offences for which he was placed in the commitment proceedings and was discharged by the Magistrate. Each part of the statement only indicates his complete awareness of what had happened on 8th September, 1961 in the bank regarding the passing of the bill, verification of signature of Bipin Paul and payment of money on the bill to Bipin Paul. The sixth part of the statement is:

"After the bill was paid, it was stamped with 'PAID IN CASH' and after cancelling the signature of the Treasury Officer, it was sent to the Duftry for stitching. Duly agreed the Bank and the Treasury Tokens by the cashier, the Bank Tokens were kept in the Bank and the treasury tokens returned back to the Treasury. The Treasury box was in the office and was to be locked up. But generally the duftry did it. On 8th September, 1961 or 9th September, 1961 who closed the treasury box or under whose order, I could not say. On 9th September, 1961 this bill and token No. 870 were sent into the Treasury box and the Khazanchee told me that the Treasury Officer signed on the Pass Book. The Treasury Staff could say how the token and the bill were out or who took those away from the Treasury.

This part of the statement, as I have already observed, does not in any manner involve Hazarika in the commission of any of the offences for which he was placed in the commitment proceeding and was discharged by the Magistrate. As I have already observed, each part of the statement in this part only indicates complete awareness of Hazarika of what the Bank officials did in dealing with the bill and the steps taken after payment was made on the bill. The 7th part of the statement of Hazarika is:

"On 8th September, 1961, I not Mohan Nath after going to the R.R.O. Office at about 5 O'clock. Then I said to Mohan Nath that your bill was paid off. Then Mohan Nath told me that Paul did not yet go to me. Then I returned back. Near the municipality office, I met today Dimbeswar Nath. Dimbeswar Nath asked me if the man received the payment. I replied, the man received the payment at about 1.30 O'clock. Then Dimbeswar Nath told that the man was not yet met with. After that there was a challenge in words between Mohan Nath and Dimbeswar Nath. Then Mohan said "You cannot digest alone". Then I told Mohan Nath that Bipin Paul's money was received by Bipin Paul, and why there would be a disagreement among you? Then Mohan Nath told, that you did know nothing; the whole ring was in my hand; I asked the reason. Then Mohan Nath said that this was not a genuine bill. This was a forged one. When asked who prepared the bill, it was said that Atul Bora an employee of the Sericulture Farm prepared it and Bipin Paul was his partner. Dimbeswar forged "to signature of the D.C., and the Treasury Officer. Then I said "If I tell your name, then?". Then Mohan Nath replied "Do not tell anybody. I

will give you three thousand rupees". Then I told, well, Oh: the bill was paid. I would make no trouble, let me have my share of Rs. 3000. But they did not give me a single pice. Still I did not disclose those words, on the ground that they mgith entange me."

This part of the statement does not in any manner involve Hazarika in the commission of the offence for which he was placed in the commitment proceedings and was discharged. On 8th September, 1961 he met Mohan and Dimbeswar Nath. He had conversation with Mohan and Dimbeswar. He went to Relief and Rehabilitation office, saw Mohan and informed him that the bill had been paid off. He met Dimbeswar on his way back from Mohan near municipal office and told him that Bipin Paul had received payment at 1.30 O'clock. Dimbeswar and Mohan fell out over the distribution of the booty in the presence of Hazarika. Mohan gave out that the bill was not a genuine bill, it was a forged bill. One Atul Bora of Sericulture Farm Prepared it and Bipin Paul was his partner. Bora forged the signature of D.C. and the Treasury officer. Upto this the statement of Hazarika is that he was aware of certain facts relating to the offences clearly indicates that he did not participate in the commission of the offence or any part of the offence for which he was placed for commitment and discharged by the Magistrate as already observed. Hazarika threatened Mohan that he would divulge the whole matter. Mohan asked him not to tell anything to anybody as he would give Hazarika Rs. 3,000. Hazarika then told Mohan that as the bill was paid, he would not raise any trouble but he would like to got Rs. 3,000 but Mohan never paid him the money. This part of the statement of Hazarika does not also involve him in any manner in the commission of any of the offences for which he was placed for commitment, proceedings and was discharged by the Magistrate. The last part of the statement of Hazarika is,

"But suddenly the Police arrested and escorted me last night. I could recognise the man named Bipin Paul if I saw him. After this, I know nothing more. The bill might be in the Treasury Box or otherwise how Borthakur could get it."

It is very signature to note that he gave an explanation how the bill could be received by Borthakur had it not been in the Treasury box. Considering the entire statement upon analysis as I have made, I find that no part of any of the statements made by Hazarika on 16th September, 1961 before the Magistrate on any stretch of imagination can be considered to be a confessional statement as understood in criminal jurisprudence. He demanded his prize of Rs. 3000 from Mohan but never got it. He explained the presence of bill in the Treasury box or else how it could be received by Borthakur. These two statements do not in any way involve him in the commission of any offence under Indian Penal Code. The rest of the entire statement gives out his knowledge or complete awareness that some persons such as Dimbeswar, Bipin Paul, Mohan and Atul Bora had entered into a conspiracy to forge a government bill of Rs. 18,550 and got it encashed at Nowgong branch and that the design came to his knowledge in the last week of August, 1961 from Mohan Nath. He was in complete awareness from 6th to 8th September, 1961 that those persons not only forged the bill in a conspiracy but had defrauded the Bank on the forged bill to the extent of Rs. 18,550. But nowhere Hazarika made any statement that could in any way involve him in the commission of any offence punishable under the Indian Penal Code. The statement therefore could never be a confessional statement, was never a confessional statement, and was never considered by the Magistrate and the Additional District Magistrate and the Sesions Judge as a confessional statement. The plea which Hazarika took regarding the statement before the Enquiry Officer was fundamentally false.

14. Now the first charge, Ext. M-2, against Hazarika in the domestic proceedings arises out of and relates

to his statement made before the Magistrate. The first part of the charge, as I have already analysed with reference to each part of his statement, clearly makes out that Hazarika had knowledge in the last week of August, 1961 that an attempt was being made to defraud the Bank in respect of a Government bill of Rs. 18,550. The next part of charge No. (i) is that he failed to bring the fact to the notice of the authorities. From his statement it is clear that he knew of the design. From the judgment of the Sessions Judge and the High Court, it is clear that the bill was held forged and the Bank was defrauded. The High Court of Assam, vide Ex. M-24, found that the confession of Mohan Nath before the Magistrate regarding the conspiracy under Section 120B of the Indian Evidence Act was inadmissible in evidence and their Lordships observed that the statement of the accused that means of Mohan made after his arrest cannot be used for or Monan made after his arrest cannot be used for proving conspiracy and such statement cannot be accepted as confessions of any conspiracy. Their Lordships of the High Court then considered verther the confession could be considered in regard to any other offence. Regarding Mohan's statement that he gave two bill forms to Dimbeswar to say that he wanted to forge some....constitute an abciment of forgery. Their Lordships observed that Mohan admitted that he gave the bill to one Hazarika who was an employee of the State Bank at the request of Dimbeswar. Their Lordships observed that that statement constituted an abet-ment of using a forged document and that Mohan's statement amounted to confession of abetement of the two offences. Dimbeswar's confession regarding his putting treasury seal on the bill brought by Bipin Paul itself constituted abatement of forgery and amounted to confession of abatement of forgery but their Lordships said "that the above accused could be found guilty of abatement if only Dimguilty beswar was found guilty of of using a forged document". E forgery and of using a forged document". Examining Dimbeswar's confession their Lordships observed that the trial court correctly rejected it as the confession of Dimbeswar was not voluntary. Dimbeswar refused to confess anything on 16th September, 1961. He was taken back to the police custody and brought for confession on 17th September, 1961. Regarding the confessional statement of accused Mohan and Jonaram (aleas Bipin Paul) in which Dimbeswar was implicated, their Lord-ships observed that those were all retra ted and had practically no value against co-accused although they were admissible as evidence against Jonaram ander Section 30 of the Evidence Act. Jonaram alias Bipin Paul's confession was considered. What part he played was corroborated by employees of the Bank. Jonaram appeared before the Agent Chatterjee as Bipin Paul and talked in Bengali. He requested encashment of the bill on 7th September 1961. But the transaction was closed by then that day. he Agent Chatterjee asked him to come next day. Jonaram appeared next day and complained that the Government bill payment clerk was not passing the bill. The agent called PW-14 Brojen Borthakur and asked what was happening Brojen Borthakur said that perhaps the signature obtained by him did not tally with his attested signature and Jonaram refused to give any other signature. The Agent then referred the matter to the Head cashier. After the some time the bill and the authority came to the agent who found that they were verified by the Head cashier and found alright. So, he gave payment orders. Brojen Borthakur said that he obtained the signature of the accused and found that it did not tally with the attested signature. He asked to put another algorithms but the accused refused So he refused to signature but the accused refused. So, he refused to pay the bill and the accused went to the Agent, P.W. 15, Lab Dev Goswami corroborated that he was directed to verify the signature of the accused with his attested signature. He asked the accused to put his signature on the authority slip. He found that the signature tallied with the attested signature and he made over the bill and authority slip to Brojen Borthakur, the bill was paid on 8th September, 1961. Identification parrade was held and call the above witnesses identified Jonaram as the person who talked to them posing as

Bipin Paul. Thus the confessional statement of accused Jonaram was fully corroborated by evidence which itself was sufficient to support its conviction as well as for suing a forged document (Page 96-97—Ext. 24, Assam High Court's Judgement). I now find Jonaram's i.e. Bipin Paul's confession fully corroborates the statement of Hazarika as to what he saw in the Bank on 7th September 1961 and 9th September 1961. tember, 1961 and 8th September, 1961. There can be no escape from such conclusion in view of the Hon'ble Assam High Court's judgment. Mohan, Upen and Dimbeswar were acquitted by the High Court at Assam but Jonaram who used the forged bill as genuine and took payment under the bill and Atul Borah who forged the bill were found guilty by their Lordships of the Assam High Court and their conviction and sentence were upheld (page 99-Ext. M-24). The High Court at Assam passed its judgment on 27th November, 1965. In the domestic proceedings in appeal this judgment formed part of the record. Bipin Paul's confession fully corroborates the statement of Hazarika made on 16th September, 1961 relating to incidents of 7th September, 1961 and 8th September, 1961 in the Nowgong branch of the Bank. What Jonaram alias Bipin Paul did in the Bank on 7th September, 1961 and 8th September, 1961 and what as he confessed fully coroborates the statement of Hazarika made before the Magistrate on 16th September 1961 only about his knowledge of acts done by Bipin Paul, Agent, Brojen Borthakur, Cashier (Khazanchee) on 7th September, 1961 and 8th Septem-ber, 1961 relating to the bill and the passing of the bill. verification of signature of Bipin Paul and payment of Rs. 18,550 to Bipin Paul by the bank's cashier. Hazarika could know all these only because he sat adjacent to Borthakur in the counter of the Bank and was doing on those two days as well as the employee of the Bank regarding passing of the bill and payment on the bill. Now, assuming that by torture or threat of torture police obtained the statement from Hazarika on 16th Sentember 1961 and as well the statement was on 16th September, 1961 and as such the statement was involuntary though it was not a confession, Hazarika was arrested in the evening of 15th September, 1961 by the police. He was placed before the Magistrate on 16th September, 1961 for recording his confession Magistrate recorded his confession. Then he was taken to where it is not known. He was balled out and met his lawyer. The information to the Police was lodged on 15th September, 1961 at about 6-30 p.m. The Police immediately arrested Atual Bora on suspicion, page 30. Ext. M-25. On the evening of 15th September 1961 Hazarika was also arrested. Atul was at Babijoa. He was arrested at 7-45 p.M. He gave certain information to police and police then went to Jamuguri to arrest some other accused. Police was trying all the time from the evening of 15th September, 1961 for recovery of the amount and recovered large part of the amount from several persons. At page 42, Ext. M-24, the learned Session Judge while dealing with Atual Bora observed. I should like to say that the fact that police went to the shop of accused Atul Bora in the morning of 16th September, 1961 goes to support the recovery on the basis of the information supplied by the accused Atul Bora. Police arrested Atul Bora in the evening and throughout the whole night police remained moving from Bebljoa to thana and then from thana to Jamuguri via Bebejia and from Jamusuri to Dakhinpat via Bebejia and lastly to thana. If in the course of all these police activities, police had suspected that some money would be recovered from the shop of accused Aful Bora there would have been a search in the shop very night. Atul, Bora was not by the police nor he made any confession that although it is he who gave information as to where the money was lying. The Hon'ble High Court at Assam at page 11 of its judgment. Ex. M-24. dealt with Jonaram alias Bipin Paul's confession and Bipin Paul's alias Jonaram's confession was held by their Lordships of the High Court as voluntary, true and unaffected by any police torture or threat of police torture. Jonaram said as their Lordships observed at page 11 of Ext. M-24, on 6th or 7th September he, meaning Jonaram, went to one Borthakur with a token being token No. 870 given

by Dimbeswar and he asked Borthakur for the bill. He then signed the bill. His signature in the bill thus put and his signature on the authority slip did not tally. So Hazarika advised him to come next day as it taily. So Hezarika advised him to come next day as it was too late for that day and meet the agent. He was advised to talk in Bengali with the Agent. Next day Jonaram came and met the Agent and told him. "Sir this bill of mine has not been passed. Please look into the matter". The Agent asked the Head Cashier to enquire into it. The Head Cashier asked Jonaram to give a signature and he signed in English as Bipin Paul. After that he was given a token of the Bank. He came After that he was given a token of the Bank. He came with the token to Haiborkaon and met Dimbeswar and with the token to Haloorkaon and met Dimbeswar allo informed him that the Bank issued a token. Dimbeswar asked him to hurry up and draw the amount. So, he went to the Bank and drew Rs. 18,550. Their Lordships found that this part of the confession was fully corroborated by the evidence coming from Bank employee Borthakur and the Agent and the Cashier. Therefore Hazarika's statement which he claimed to be a confessional statement but which was never a cona confessional statement but which was never a confessional statement is corroborated by the confessional statement of Jonaram alias Bipin Paul, so far as Hazarika's knowledge of the incidents on 7th September, 1961 and 8th September, 1961 in the Bank relating to the bill in question is concerned and part taken by Jonaram alias Bipin Paul in the entire transaction in the Bank. Therefore, the entire statement of Hazarika only a statement design and made before the Magistrate on 16th September, 1961 is of his awareness commission offence οf design and commission of offence commencing from last week of August, 1961 to this effect that some criminals were up for defrauding the Nowgong branch of the State Bank by getting a forged Government bill to the extent of Rs. 18,550 cashed at the Bank and that Jonaram alias Bipin Paul cashed that bill on 2th Sentember 1961. He had knowledge on bill on 8th September, 1961. He had knowledge on 7th September, 1961 and 8th September, 1961 that a Government bill which he knew in the last week of August, 1961 to be false and forged was to be cashed in the Bank for an amount of Rs. 18,550 and had been cashed and that Mohan, Dimbeswar, Atul Borah, Jonaram alias Bipin Paul and others were involved. Jonaram alias Bipin Paul and Atul Borah were convicted and sentenced whose conviction and sentences were upheld by the Hon'ble High Court at Assam. Jonaram's confessional statement which was found to be voluntary and true corroborate the statement made by Hazarika on 16th September. 1961 so far as his knowledge of the design from the last week of August, 1961 and fructification of such design on 8th September, 1961 goes Nothing more. The enquiry officer in his report relied on this statement of Hazarika made before the Magistrate on 16th September, 1961 out of which and in relation to which the two charges against him were framed in the domestic proceedings. I have observed that the two charges against Hazarika in the domestic proceedings arose out of the matters in record. Katyal and Chatterjee only made formal statements. Chatterjee had certain direct knowledge of the incident of 7th September, 1961 and 8th September, 1961 but Katyal had none. The enquiry report, is Ext. M-7. Referring to Hazarika's statement made before the Magistrate

beginning from the word.

"Shr! Mohan Nath was the Nazir of Nowgong Refugee office. In the last week of August last, he went to my house. On going to my house, he called me out and said that he (Mohan by name) got a loan hill for Rs. 18,550 which was passed by the Treasury in favour of a person named Blpin Paul. I told that as Token System was now-a-days brought into force, the bill must have to be sent through Treasury Box. Then he answered that there was inconvenience to send it through the Treasury Officer. So, if I could put it through the file, then the man could got payment, earlier. He also told me that if I could arrange to make payment, then he could give me Rs. 3,000 (three thousand). Then I answered that I could not do this and should not aftenupt it. On the next day Mohan Nath, Dimbeswar Nath and Bipin Paul by name

went to my house. They repeated me the same thing. I turned them off by rebuking. They went away telling "we will see you". I replied "I care nothing".—

the enquiry officer considered Hazarika's that statement made before him and as recorded by him. Enquiry officer observed referring to Hazarika's that part of the statement as I have just quoted, that Shri Hazarika had the knowledge that a fraud was being attempted at the Branch as early as in the last week of August, 1961. It. cannot be admitted, considering the experience and service of Shri Hazarika that he could not know the implication of Shri Mohan Nath's visit to his house in the last week of August 1961. He knew the implications well, but had acted in a most irresponsible manner, by not bringing the facts to the notice of his superiors which is clear, because had he brought the facts to the notice of the Agent, at the material time definitely the ill-fated bill in question would not have been passed by him knowing its background. So the charge No. (i) that Sri Hazarika had the previous knowledge of the crime and that he did not bring the facts to the notice of his superiors, stands proved. On the charge No. (ii) the enquiry officer relied on the statement of Hazarika beginning from,

"On 8th September, 1961 I met Mohan Nath after going to the R.R.O. Office at about 5 O'clock. Then I said to Mohan Nath that your bill was paid off. Then Mohan Nath told me that Paul did not yet go to me. Then I returned back. Near the muncipality office, I met today Dimbeswar Nath. Dimbeswar Nath osked me if the man received the payment., I replied the man received the payment at about O'clock. Then Dimbeswar Nath told that the man was not yet met with. After that there was a challenge in words between Mohan Nath and Dimbeswar Nath. Then Mohan said "You cannot digest alone". Then I told Mohan Nath that Bipin Paul's money was received by Bipin Paul, and why there would be a disagreement among you then Mohan Nath told that you did know nothing; the whole ring was in my hand. I asked the reason. Then Mohan Nath said that this was not a genuine bill. This was a forged one. When asked who prepared the bill, it was said that Atual Bora an employee of the When asked who prepared the bill, Sericulture Farm prepared it and Bipin Paul Sericulture Farm prepared it and Bipin Paul was his partner. Dimbeswar forged the signatuers of the D.C. and the Treasury Officer. Then I said "If I tell vou name. then?" The Mohan Nath replied "Do not tell anybody. I will give you three thousand rupees". Then I told, well.Oh the bill was paid. I would make no trouble, let me have my share of Rs. 3,000. But they did not give me a single pice. Still I did not disclose those words on the ground that they might entangle me."

The enquiry officer observed in his report,

"From the foregoing, it is clear that although Shri Hazarika knew on the dayitself, that a fraud had been perpetrated at his Branch on 8th September, 1961, he did not bring it to the notice of the authority, rather, he was designing to enjoy a share of the defrauded amount, in question, and hence this charge also stands admitted and proved."

Then he considered whether the statement which the Enquiry officer considered to be as confessional statement made by Hazarika was voluntary or tutored, since it had been, according to the Enquiry officer, retracted by Hazarika. I have observed already and found, that the statement made by Hazarika on 16th September. 1961 is not a whit of a confessional statement, and that he brought no ensity available material before the Enquiry officer except his own statement that his interest confessional statement was retracted and that it was obtained by police by threat of violence and by violence and torture. I have already found that the

Magistrate who discharged Hazarika did not consider his statement at all as a confessional statement, of as that a confessional statement, that was retracted. The Additional District Magistrate found as well as Hazarika's lawyer in the revisional proceedings that the statement of Hazarika made before the Magistrate was a self-exculpatory statement and magistrate was a self-exculpatory statement and was not a confessional statement. The learned Sessions Judge who tried Hazarika had not at all considered his so called confessional statement as the prosecution did not place it as an evidence before the Sessions Judge. Jonaram's confessional statement implicating Hazarika was found to be confessional, voluntary and true by the Hon'ble Judges of Hon'ble High Court at Assam. However, the enquiry officer in his own way found that the alleged confessional statement of Hazarika was really confessional, but true voluntary and untained by any police torture and his statement itself proved that he had the knowledge as imputed to him in the two charges. he found Hazarika guilty of the two charges. I could persuade myself to accept that Hazarika's statement was a confessional statement, and that the statement had been retracted before the Committing Magistrate and that it had been tutored and induced by the police that it had been those and induced by the police torture and threat of police torture. I could not have then agreed with the findings of the enquiry officer. Enquiry officer rightly found that the statement made by Hazarika was a true and voluntary statement, and that his own statement before the enquiry officer and the circumstances revealed in his statement before the Magistrate left no room for conjecturing that Hazarika knew from last week of August 1961 about the criminal design and knew on 7th September, 1961 and 8th September, 1961 that the design had fructified, and that the bank had been defrauded, but still he did not bring to bank had been detrauded, but sin he did not bring to the notice of the authorities of what he knew. Such a failure on his part was a "grave misconduct" under Sastry award. So, the union's point i.e. paragraph 4(d) in the statement of case that the enquiry officer's finding was reflucting a bias and obsession has in my view, no legs to stand upon.

15. As regards perversity of the finding of the enquiry officer, what is required to be investigated in to by this Tribunal is whether on the materials before the enquiry officer any reasonable man could come to the conclusion at which the enquiry officer had arrived at on the two charges against Hazarika. I have analysed the materials before the Enquiry officer which was in his own way considered by the enquiry officer. The materials which the enquiry officer considered in his report, would permit any reasonable man to come to the conclusion to which he had arrived at regarding the guilty of "gross misconduct" of Hazarika on the two charges levelled against him in the domestic proceedings. Therefore, there is no substance in the ground 4(d) of the union. The ground 4(c) of the union in the statement of case is that the whole finding of the enquiry officer is based on retracted confession. I need not dislate on this point. I have analysed the statement. I have found that the statement is not at all a confessional statement. The statement is only an admission of Hazarika's knowledge of a design of some criminals beginning from last week of August 1961 and 8th September. 1961 that some of the criminals in pursuance of the design fructified the design by committing fraud on the Bank. The entire statement made by Hazarika on 16th September. 1961 before the Magistrate or analysis would not in any way indicate that it was his confession of guilt of any offences punishable under the Indian Fenal Code. It was only a statement of his admission of specific knowledge of certain facts which I have fully discussed garlier in this award. Therefore, the ground No. 4(c) has no substance. I have already observed that Mr. Choudhury did not press grounds No. (a) and (b). So considering the grounds 4(c). (d), (e) and (f) in the statement of case of the Union upon which Mr Choudhury the learned Counsel for the Union made and eleborate arguments. I find that the union failed to establish any of those grounds and that the enquiry off

observed the rules of natural justice. Hazarika could not face the enquiry and left the enquiry because in the course of the enquiry he had to admit that he made the statement and that also voluntarily. He could not establish his plea that his statement was involuntary, tutored and untrue and was obtained by Was torture by the police. His plea was required by law to be established in the manner I have already observed but he failed to do so. If Hazarika did not make his statement before the enquiry officer the enquiry officer would not have been justified to put all those questions as he had put to Hazarika. Only for elucidation of facts for defermination of the reasonable probability of any truth in the statement of Hazarika as made before the enquiry officer, the enquiry officer had to put ques-tions to Hazarika which he is by law entitled. He did not put any question to Hazarika that did not relate to Hazarika's statement made before the Magistrate and before the enquiry officer. As Hazarika made his statement before the enquiry officer, he placed himself under the law also for examination which was conducted by Katyal as a prosecutor for the Bank. Neither Katyal nor Barua had any direct knowledge of any of the incidents relating to the charges levelled against Hazarika. His findings in the enquiry report against Hazarika on the two charges by the enquiry officer were based on materials in the record of the proceedings of the domestic enquiry considered by him and are not tainted with any perversity or bias or obsession. The union never made any case of mala fide or victimisation or unfair labour practice against the Bank. The enquiry officer did not violate the rules of natural justice in the enquiry proceedings. So, I cannot therefore, interfere with the findings of the enquiry officer.

16. In paragraph 5 of the statement of case the union states that the appellate authority did not apply its mind at all. Hazarika's memorandum of appeal against the order of termination of his service is Ext. M-16 and the appeal judgment is Ext. M-17. I have considered both the documents. Mr. Choudhury submitted that the judgment passed by the Sessions Court acquitting Hazarika that was filed before the appellate officer was not at all considered. If the appellate officer would have considered the judgment of the Sessions Judge acquitting Hazarika he would have offended against paragraph 505 of Sastry award i.e. the relevant portion of paragraph 505 of Sastry award which I have already quoted and discussed. The two charges levelted against Hazarika in the domestic proceedings do not cover any element of the offences with which he was charged, tried and acquitted by the Session Judge. The two charges clearly relate to Hazarika's acts constituting violation of paragraph 521, sub-para 4 clause (j) of Sastry Award and the domestic enquiry on two such charges is authorised by paragraph 505 of Sastry Award no matter that Hazarika was acquitted of the criminal charges by the Sessions Judge. I have already discussed this aspect of the matter at the beginning of my decision. I need not repeat it. The two charges clearly show that he had knowledge of a criminal design in the last week of August, 1961 that some criminals were likely to attempt a fraud on the Bank regarding a Government bill of Rs. 18,550, and that he had the knowledge on 7th September, 1961 and 8th September, 1961 that the bank had been defrauded in respect of a government bill of Rs. 18,550, and that he had the knowledge on 7th September, 1961 and 8th September, 1961 that the bank had been defrauded in respect of a government bill of he extent of Rs. 18,550. Knowing all these facts to the notice of the authority amounts to acts that were prejudical to the interest of the Bank, coming within grave misconduct. So, the appellate authority had arrived at. So

17. It was argued by Mr. Choudhury that if Hazarika could not be reinstated, which he should be, he should get adequate compensation. I cannot accept his argument. If I would have found that the domestic enquiry was such that could not be on facts and law supported on the principles established by their Lordship of the Supreme Court in several decisions which I need not discuss here, a question would then have arisen as to whether Hazarika, a bank clerk whose services has been terminated by the Bank that had lost first and confidence in his integrity and honesty should, instead of being reinstated to his post, be given adequate compensation. The Bank held a lawful domestic enquiry and found Hazarika guilty of two charges which amounted to gross misconduct within paragraph 521(4)(j) of the Sastry award. The domestic proceedings against Hazarika was initiated and conducted following directions of the Sastry award in paragraph 521(9) and (10). In paragraph 505 of the Sastry award the relevant portion of which I have already quoted needs quoting here to eniphasize my conclusion which reads as follows:

". The acquittal should not be lightly challanged by departmental enquiries for disciplinary action unless the bank management feels that there has been such a gross violation of the departmental rules as to necessitate a further enquiry in the interests of the institution on matters other than those in respect of which he has been already acquitted. If after the departmental enquiry the management still feels that the employee cannot continue in its service it can terminate his services only on payment of three months' salary and allowances in lieu of notice."

Now, after the departmental enquiry the management found that in the interest of the bank on matters other than those in respect of which Hazarika had been already acquitted, his services should be terminated. Accordingly, Hazarika can claim only three months' salary and allowance in lieu of notice. As after a lawful domestic enquiry, the Bank for its own interest found that it was no longer safe to retain the services of Hazarika in the Bank and gave him three months' salary and allowances while terminated his services without notice, its action is justified in view of the relevant portion of para 505 of Sastry award quoted above read with paragraph 521(4)(j) and (9) and (10) of the said award. Even if it is assumed that the entire domestic enquiry was thoroughly illegal the question will be whether reinstatement or compensation that could be granted to Hazarika. The relevant portion of paragraph 505 of Sastry award directs that if acquitted of a criminal charge, a bank employee can still be proceeded with departmentally in regard to certain matters which are not involved in the elements of the offences charged in regard to which an employee was acquitted. and that the authorities of the bank after departmental enquiry still found that in the interest of the bank it was not safe to continue the services of the employee in the bank, the bank is entitled under the directions of the Sastry award to terminate the services of the bank employee on payment of 3 months' salary and alowances in lieu of notice. I have already found that the departmental proceedings had been thoroughly legal and according to the principals of natural justice. It was never alleged by the union that the bank's action in terminating the services of Hazarika was mala fide or it was a case of victimisation or it was a case of unfair labour practice. The union's case was that the enquiry officer was biased and obsessed and perverse in his finding, and violated the principles of natural justice. I have found against the union's contention on all those I have found against the union's contention on all those points. Law is now well defined by a catina of their Lordships' decisions in the Supreme Court, cases viz., (1) Ruby General Insurance Co., vs Chopra, 1970-L-LLJ-63; (2) Hindusthan Steel vs A. K. Roy, 1970-1-LLJ-228; (3) Paintole Tea Estate vs The workmen, 1971-1-LLJ-233; (4) M/s. Francies Klein Co. (P) Ltd., vs Their workmen and anothers, 1971-II-LLJ-615; (5) The Workmen of Sudder Office Ganganors and The Management men of Sudder Office, Gannanore and The Managemen

of Sudder Office and another, 1971-II-LLJ-620., that when an employee is holding a position of trust and confidence and his services are terminated either by dismissal or discharge and the management thinks that he could not be reinstated for the interest of the concern, having had lost in him the trust and confidence, the affected employee can at best get compensation but not reinstatement. In the present case, in my view reinstatement is out of question. As regards compensation. Hazarika may be paid two years' salary at the monthly rate last drew and allowance with interest from the date of termination of his service with inferest 74 per cent till the date of payment. But I make it clear that the domestic proceedings were perfectly legal and the order of termination of Hazarika's service has been perfectly justified, and as such he is not entitled to any compensation not to speak of reinstatement to his post. Only if it turns out that the termination of his service was unjustified then he may get the compensation, as I have already observed.

18. In the result, I hold that Hazurika's termination of service is hereby confirmed. The reference is, therefore, rejected.

This is my award. Dated, 9th May, 1972.

(Sd.) S. N. BAGCHI, Presiding Officer.

[F. No. 23/140/70-LR.III.]

#### New Delhi, the 23rd May 1972

S.O. 1373.—In pursuance of Section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following Award of the National Industrial Tribunal, Bombay in respect of a complaint under section 33A of the said Act filed by Miss Rani Kaur, a workman of the All India Handloom Fabrics Marketting Co-operative Society Limited, Bombay, which was received by the Central Government on 4th May, 1972:—

BEFORE SHRI N. L. ABHYANKAR, NATIONAL INDUSTRIAL TRIBUNAL, BOMBAY

COMPLAINT (NT), No. 4 of 1970 REF. (NT) No. 2 of 1970 Miss Rani Kaur, Bombay—Complainant.

vs.

All India Handloom Fabrics Marketting Co-operative Society Ltd. Bombay—Respondent.

In the matter of a complaint under Sec. 33-A of the Industrial Disputes Act. 1947.

#### APPEARANCES:

Shri Menon, Advocate, for the complainant. Shri Shri Dutt, Advocate for the respondents.

#### AWARD

This complaint was filed before this Tribunal on 16th December 1970. The complaint of the complainant Miss Rani Kaur is that her services have been terminated without holding any inquiry, without giving her any opportunity of being heard and without being advised of the misconduct if any committed by her. This action was taken by the respondents which is All India Handloom fabrics Marketting Co-operative Society Ltd., while there was pending before the Industrial Tribunal of Shri Aney a reference in respect of certain demands raised by the employees of the All India Handlooms Fabrics Marketting Co-operative Society, it being reference (NT) No. 310 of 1968.

2. The complainant was appointed as a sales attendant by an order dated 4th July 1963. The original order has been filed. The complaint was on leave duly sanctioned from 23rd April 1969 to 7th May 1969 but she did not join duty on 8th May 1969 as she was expected to do. According to the complainant she was

under treatment of a doctor attending on her and was mus disabled from reporting for duty on 8th May 1969. She has explained her failure to obtain further sanction for leave on the ground that this was her first job, that she was not conversant with the technical rules of service and that she was under the impression that if sne continued to be sick and not capable of reporting for duty and particularly since she had already been on sick leave, she could produce a final in certificate and resume duty on her getting well. Under this impression she did not produce a medical certificate on expiry of the original leave.

- 3. By letter of 9th July 1969 addressed by the Secretary of the respondent society, the complainant was informed that it was presumed that she was no more interested in the service and that she was no more the service of her own accord, therefore her name was being removed from the muster roll. This letter from the Secretary was forwarded by the Manager with his covering letter of 11th July 1969. Immediately on receipt of this letter the complainant reported for duty according to her on 17th July not-withstanding that she was not well. She saw the Manager who advised her that she could not resume duty except with the permission of the respondent's secretary. According to the complainant she again became ill and worse and could not contact the Secretary immediately. She therefore wrote a letter on 26th July 1969 stating the fact of her having reported for duty on 17th July and undertaking to produce the medical certificate.
- 4. On 19th September, 1969 the Manager addressed a letter to the complainant to collect all her dues. The complaint than filed what is styled as an appeal to the Secretary of the Society on 30th September, 1969. The complainant waited for some time and again wrote a letter on 30th October 1969 asking to be reinstated. It is with reference to this last letter that the Secretary of the society wrote on 15th December, 1969 the office memo that the complainant should be informed that her services have been terminated for misconduct and as per society's staff regulations no employee whose services have been once terminated for misconduct can be reinstated in service. It is after receipt of this letter apparently that the complaint was advised to seek relief from courts.
- 5. On 5th January 1970 the complainant filed a complaint before Shri D. M. Aney, Industrial Tribunal to whom the industrial dispute between the respondent society and some of its workmen [Reference (IT) No. 310 of 1968] was referred by the Government of Maharashtra by an order dated 17th August 1968. The reference was pending before Shri Aney when the complaint was filed on or about 5th January 1970; While the complaint was pending the workmen of all the branches of the society raised a dispute and the Government of India referred the dispute between the workmen of all the branches of the respondent society and the society to this National Tribunal by its order dated 25th March 1970 and this is the reference (NT) No. 2 of 1970 which is pending before me even now. As the whole dispute including the demands made by the employees at Bombay was referred to the National Tribunal, Shri D. M. Aney to whom the State Government had referred the dispute in Ref: (IT) No. 310 of 1968 and Ref: (IT) No. 296 of 1968 passed an order or an award on 6th April, 1970 purporting to take action under Sec. 10(6) (a) of the Industrial Disputes Act. Thus as from 6th April 1970 the reference before Shri Aney namely Ref: (11) No. 310 of 1968 and Ref: (IT) No. 296 of 1968 stood terminated in view of the reference to a National Tribunal in respect of identical matters by the Central Government.
- 6. In the complaint filed before the Tribunal Sri D.M. Aney by the present complainant notices for hearing were issued and the present respondent appeared in that complaint with counsel and so also the complainant. The respondent filed a written statement on the merits of the complaint on or about 9th March 1970. That

complaint was disposed of by the Presiding Officer Shri D. M. Aney by an award dictated in open court on 14th September 1970. In para 4 of the award Shri Aney has observed as follows:—

"When the complaint came up for hearing, the parties expressed that in view of the constitution of the National Tribunal for adjudication of the main dispute, the complaint also should be heard and decided by the same Tribunal. Some apprehensions were expressed on behalf of the complainant as to the point being raised by the respondent that the complaint having been instituted before the appointment of the National Tribunal, the National Tribunal may not be in a position to hear the complaint. But the learned representative of the respondent made it clear that he would not raise that point. Both the parties say that the present complaint should be heard and disposed of by the National Tribunal. In view of the stand taken by the parties, it seems to me unnecessary to deal with the complaint. It must, eventually, be disposed of as no longer desired by the parties to be deaft with or adjudicated upon by this Tribunal."

7. It appears that the complainant perhaps on legal advice was not certain whether the complaint would lie before the National Tribunal, therefore out of abondant caution the complainant filed Misc. Application (IT) No. 3 of 1970 before Shri D. M-Aney on 17th November, 1970 for restoring the original complaint filed by her before the same Tribunal namely Complaint (IT) No. 4 of 1970 to the Board of that tribunal and re-hearing the complaint on its merits. This Misc. Application No. 4 of 1970 came to be filed on 27th November, 1970 and notices were ordered to be issued to the opposite party. The opposite party namely the respondent society filed a reply to the complainant's application for restoration before Shri Aney on or about 8th February, 1971. Opposing the request for restoration the respondent took the position that the award made in the complainant was estopped from questioning the award or praying for its being set aside the respondent further stated that a complaint on similar grounds has been filed by the complainant before the National Tribunal being complaint (NT) No. 4 of 1970. The respondent thus opposed the application for restoration as being not tenable.

8. On 22nd February 1971 when Complaint (NT) No. 4 of 1970 (this complaint) was taken up for hearing before me, the finding on the restoration application was apparently given and thereupon counsel for the complainant was given time to file his written statement to clarify the position. On 22nd February, 1971 the respondent society had filed what is styled as a preliminary submission. In this preliminary submission the society contended in para 9 thereof that two proceedings in respect of the same matter cannot be instituted or continued before two different authorities and that the complainant should be asked to make up her mind whether she wants to press the complaint before the State Industrial Tribunal or before the National Tribunal. It was in reply to this preliminary statement that counsel for the complainant was given time to file his reply. In this reply the complainant has stated that she was acting under legal advice when she preferred the complaint before the National Industrial Tribunal and the advice was that the provisions of Section 10(6) of the Industrial Disputes Act may in a wider sense cover the dispute arising under Section 33-A of the Industrial Disputes Act and hence out of abundant caution the present complaint before the National Industrial Tribunal was filed. The proceedings before the Industrial Tribunal of Shri D M. Aney in the Miscellaneous application for restoration of the complaint were disposed of by an order dated 4th May, 1971. The Tribunal treated the application for restoration and rehearing of the

complaint as withdrawn in view of the application made by the complainant in the restoration proceedings. It is stated in this application that "the National Tribunal has been pleased to issue directions that the complaint filed before that Tribunal will be heard and disposed of by that Hon'ble Tribunal". As the application makes a reference to what is alleged to be a direction of this National Tribunal it is necessary to make it clear that the statement in the application is not correct and ought not to have been made. What was pointed out to the parties was that two simultaneous proceedings by way of complaint regarding the same matter, one a substantive complaint and another for the restoration of the complaint already disposed of cannot go on simultaneously and that the party was bound to take a decision as to which proceeding she should prosecute. It is apparent that the complainant preferred to prosecute the proceeding before the National Tribunal in view of the specific assurance given by the respondents that there will be no objection to the jurisdiction of the National Tribunal to entertain and dispose of the complaint according to law.

9. It is clear that in prosecuting the present complaint the complainant was acting bona fide and was caught in a legal fiction and could not make the hard choice for which she had necessarily to depend on legal advice whether to prosecute the complaint before the National Tribunal or to prosecute the restoration application before the Industrial Tribunal before whom the original complaint was made.

10. On behalf of the society it is urged that it is undoubtedly correct that the society had indicated when the original complaint filed before Shri Anev was disposed of that the society would have no objection to the complaint being heard and decided by the National Tribunal but the society has now taken up the position that that consent was no longer effective or binding on the society because of the restoration application filed by the complaint before Shri D. M. Aney. In do not find any reservation was intended or expressed when the society took the position that if would not object to the jurisdicton of the National Tribunal to entertain the complaint.

11. It has thus become necessary to give all the facts and circumstances in which the present Complaint (NT) No. 4 of 1970 came to be filed, and which now requires to be adjudicated. The respondent has taken the objection to the jurisdiction of this court to take cognisance of the complaint or to adjudicate upon the merits by its written statement of 27th August, 1971. The preliminary objection taken by the society is that this Tribunal to whom the present reference was made by the Government of India by its order dated 25th March, 1970 has no turisdiction to entertain the complaint. What is urged is that a complaint under Section 33-A for contravention of the provisions of Section 33 can be made before a Tribunal if the contravention has taken place during the pendency of the proceedings before such Tribunal. The contravention in the instant case has taken place by way of discharge or dismissal of the complainant by an order passed sometime on 19th September, 1969 or at any rate by the communication of 15th December, 1969 already referred to. On either of these dates no reference was pending before the National Tribunal. It is further urged that the pendency of the reference before the Industrial Tribunal of Shri Anev when the action was taken against the complainant which is alleged to be in contravention of Section 33. Now Section 33 provides as follows:

"Where an employer contravenes the provisions of Section 33 during the pendency of proceedings before a Labour Court, Tribur 1 or National Tribunal, any employee aggrieved by

such contravention, may make a complaint in writing, in the prescribed manner, to such Labour Court, Tribunal or National Trit, and and on receipt of such complaint that Labour Court, Tribunal or National Tribunal sha, adjudicate upon the complaint ag if it were a dispute referred to or pending before it, in accordance with the provisions of the Act and shall submit its award to the appropriate Government and the provisions of this Act shall apply accordingly."

A careful persual of the esection would show that whenever there is a contravention of the provisions of Section 33 during pendency of the proceedings by fore the Tribunal and an employee aggrieved by such contravention has to make a complaint in writing to such Tribunal. What it means is that only that Tribunal has jurisdiction to entertain the complaint regreding contravention before which any proceedings are pending between the parties when the contravention takes place. Obviously this condition cannot be said to be satisfied in the present case as no proceeding was pending before the National Tribunal when action was taken against the complainant. There was a proceeding pending before another Tribunal anamely the Tribunal of Shri D. M. Aney. I am afraid there is no escape from this position. The words of Section 33-A are specific and it is not possible to take the view that if any proceeding is pending before a Tribunal the contravention of Section 33 can be challenged before any other Tribunal. In fact by virtue of the provisions of Section 10(6)(a) of the Industrial Disputes Act the proceedings in the reference pending before the Tribunal of Shri D. M. Aney will be deemed to be quashed and the reference to the National Tribunal in respect of the same matter cannot help the complainant to any extent. The effect of the reference to the National Tribunal is that the proceedings before the State Tribunal on identical questions are quashed by virtue of the reference to the National Tribunal. Thus if the proceedings are quashed it cannot even be stated that the proceedings will or are continued by reason of the reference before the National Industrial Tribunal.

12. With considerable reluctance therefore it must be held the complaint filed before the National Tribunal on 15th December, 1970 is not competent and the complaint is liable to be dismissed, on that short ground. At the same time I must state that the complainant is the victim of circumstances for which she is not solely responsible. She has been acting bona fide under legal advice and that the advice has landed her in trouble is not her fault. Prima facie the complainant seems to have a case for enquiry and she ought not to be denied any legitimate opportunity to seek relief before the proper authority. It is open to the complainant to apply and seek a reference of her dispute to a Tribunal under Section 10 of the Industrial Disputes Act and there is no reason to believe that that reference will be denied to the complainant who has been prosecuting deligently and lawfully remedies in law before the authorities as per legal advice and no person ought.

denied to the complainant who has been prosecuting deligently and lawfully remedies in law before the authorities as per legal advice and no person ought to suffer on the ground that the legal advice tendered has not been able to secure her relief if relief is possible by the appropriate proceeding. Though the complaint is dismissed there will be no order as to costs.

(Sd.) D. L. ABHYANKAR,

National Industrial Tribunal.

Bombay, 12th April, 1972 (AF).

[No. 6/4/70/LRIV/I&E(I).]

S. S. SAHASRANAMAN, Under Secy.

# (Department of Labour and Employment)

New Delhi, the 20th May 1972

S.O. 1374.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Hyderabad, in the industrial dispute between the employers in relation to the management of Singareni Colliery Company Limited, Post Office Kothagudium (Andhra Pradesh) and their workmen, which was received by the Central Government on the 16th May, 1972.

# BEFORE THE INDUSTRIAL TRIBUNAL (CENTRAL) AT HYDERABAD

PRESENT:

Shri P. S. Ananth, B.Sc., B.L., Chairman, Industrial Tribunal, Andhra Pradesh, Hyderabad.

INDUSTRIAL DISPUTE No. 29 OF 1969

#### BETWEEN

Workmen of Singareni Collieries Company Ltd., Kothagudem Collieries.

#### AND

The Management of Singareni Collieries Company Limtied, Kothagudem Collieries.

# APPEARAOCES:

Sri A. Lakshmaña Rao, Advocate-for Workmen.

Sri K. Srinavasa Murthy, Secretary of Federation of A. P. Chambers of Commerce and Industry—for Management.

#### AWARD

The Government of India, Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) by its Order No. 7/49/68-LRII dated 17th September, 1969 referred to the following dispute under Section 10(1)(d) of the Industrain Disputes Act, 1947 (hereinafter referred to as the said Act) for adjudication by this Tribunal, namely;

"Having regard to the recommendations of the Central Wage Board for the Coal Mining Industry prescribed for the Technical and Supervisory staff of the Engineering Department under Chapter VIII, whether the management of Singareni Collieries Company Limited, Kothagudeum, is justifled in placing Sri K. Viswantdhan, Junior Charge-hand in Grade 'D' in the scale of Rs. 205-7-247-10-337?

If not, to what relief the workman is entitled and from what date?"

This reference was taken on file as Industrial Dispute No. 29 of 1969 and notices were issued to the parties. For the purpose of convenience the Workman is referred to as the petitioner and the Management is referred to as respondent in the course of this award.

2. The petitioner is a workman in Singareni Collieries Company Limited, Kothagudeum. The General Secretary of Andhra Pradesh Collieries Mazdoor Sangh filed the claim statement contending as follows:—The petitioner was promoted as Junior Charge hand under Order dated 26th March, 1964 in the then existing Coal Award grade of Rs. 48-100 with a commencing salary of Rs. 85.00 per month from 1st December, 1963. The Wage Board for Coal Mining Industry prescribed 8 grades for Technical and Supervisory staff and the management of Singareni Collieries Company Limited placed the petitioner, while implementing the Wage Board Recommendation, in Grade 'D' i.e. Rs. 205 to Rs. 337.00 which is illegal, improper and contrary to the recommendations of the Wage Board. During the conciliation proceedings the

contention of the Management that the matter was subjudice since this issue is pending before the Central Government Industrial Tribunal at Hyderabad is incorrect. The matter which is pending before said Tribunal is what further modifications to which is pending before the Wage Board Recommendations are necessary to make them applicable to the Collieries in Andhra Pradesh. It is evident from this that fixation of appropriate category as per the Wage Board Recommendations as accepted and implemented by the Management is not the subject matter for adjudication. The present dispute raised is against improper implementation of the Wage Board Recommendation. In Chapter VIII of Volume I at page 78 of the Wage Board Recommendations 8 grades i.c. A to H are prescribed for the Technical and Supervisory Staff. It was admitted by the Management's representative at the time of conciliation that the petitioner belonged to the Engineering Department coming under the category of Technical and Supervisory Staff and that the grade of pay was fixed as per the Recommendations of the Wage Board. While stating so the Management failed to establish as to how its action in having placed the workman in question in grade 'D' is justified and appropriate. At page 79 under the heading Engineering Department under Serial No. 6 the existing designation is shown as Assistant Foremen Electrical/Mechanical or junior Shift-in-charge Electrical/Mechanical, Asst. Electrician and the new designation chanical, Asst. Electrician and the new designation is shown as Assistant Foreman Elec./Mech. and the grade is shown as 'C' and the new consolidated basic scale of pay is shown as Rs. 245-10-305-15-440. The petitioner being Junior Charge-hand comes under the category of Junior Assistant Chargemen and he is entitled for the grade 'C'. The contention of the Management at the time of conciliation that this grade of Rs. 205-337 is corresponding one to the old grade of Rs. 48-100 is also not correct. For instance the clocks who were in the grade of Rs. 48-100 are the clerks who were in the grade of Rs. 48-100 are placed in Grade II of Rs. 205-325 under the Wage Board Recommendations by which it is evident that the grades are allotted basing on the different sections keeping in view the actual duties and the pre-wage board wages. Having agreed that the petitioner comes under the Technical and Supervisory cadre belonging to the Engineering Department, the grade prescribed by the Wage Board for the workmen belonging to the Engineering Department should only Company So the Singareni Collieries Limited may be directed to place the petitioners in grade 'C' i.e. Rs. 245-440 with effect from 15th August,

3. The respondent is the Singareni Collieries Company Limited, Kothagudem. In their counter they contended as follows:— Since the claim statement has not been filed by the Andhra Pradesh Singareni Collieries Mazdoor Sangh which is a party to the dispute and since the claim statement has been filed by one Andhra Pradesh Colliery Mazdoor Sangh which is not a party to the dispute, there is no obligation on the part of the respondent to file any reply. However the counter is filed bringing out the correct facts. The reference made by the Government of India is not maintainable as the reference is based on the Recommendations of the Wage Board for the Coal Mining Industry which is not a statutory one. The Government of India during 1962 constituted Central Wage Board for the Coal Mining Industry in India During early 1967 the Wage Board submitted its recommendations and the Government of India by their resolution dated 21st September, 1967 accepted certain recommendations as specified therein. In view of the broad agreement on various categorisations which took place in the presence of Sri Kanti Mehta and Sri Lal. Members of the Wage Board during February, 1966 between the Union and the Manage-ment, the respondent implemented the recommendations of the Wage Board are that the recommendations of the petitioner

accepted by workmen and the management to prefer a claim of this nature is not correct. The contention of the petitioner that the Management has accepted the recommendation of the Wage Board is denied. The acceptance of the recommendations by the Government does not give the recommendations any statutory backing nor they are mandatory in nature. The essential pre-requisites for deciding the structure are to consider the capacity of industry to pay and the principles laid down by the Supreme Court in deciding it based on region-cum-industry wise. The Wage Board for Coal Mining Industry had not followed the said principles laid down by Supreme Court in as much as it has recommended the wage structure based on region-cum-industry wise basis. Further they have not taken capacity of the industry to bear the additional financial burden and have not recommended the wage structure taking into consideration the large and floursing concerns on one side and the small, uneconomic and struggling units on the other. In the absence of these, the Recommendations of the Wage Board suffer from a fatal infirmity. The reference is also bad in law since the matter of revision of grades for this category of workmen is pending before the Industrial Tribunal, Hyderabad, in I.D. No. 30 of 1967. With prejudice to the training of the workmen is not justified even on merits. The petitioner was placed in the pre-wage board grade of Rs. 48-3-54-4-70-EB-5-100 with effect from 1st December, 1963. The Wage Board has prescribed 8 grades A to H for Technical and Supervisory Staff vide page 78 of Chapter VIII of Volume I of the Wage Board report. The Coal Award has not drawn any distinction or fixed any grade for Technical or Supervisory Staff and others. Having regard to Ms previous grade and technical competency the petitioner was allowed the grade of Rs. 205-7-247-10-337. The clerks in Grade II and other categories of workmen who were in the pre-wage board of Rs. 48-100 were allowed a grade of Rs. 205-325. The Management placed the petitioner in an appropriate corresponding grdae of Rs. 205-337 in the same manner as it has placed the other workmen in the technical and super-visory cadre. As the demand is raised by the Union it is for the Union to prove that the workman deserves higher grade. The demand of the petitioner is that being the Junior Chargehand he comes under the category of Junior Assistant Chargeman. The contention of the workmen that he should be given the grade of Rs. 245-440 is not justified. The table at page 79 giving categorisation of some of the engi-neering Department Personnel is not exhaustive and there are meny other categorisations of workmen who there are many other categorisations of workmen who are not covered by this table to which the Management have given the corresponding grade in accordance Sucryisory Staff. Moreover the designations mentioned in the Wage Board Report in the said table are not in conformity with the practice prevailing in the Singareni Collieries. That was the main reason why the Wage Board has taken the trouble of recommending 8 different grades for Technical and Supervisory Personnel with a view to fix the salaries of personnel who are not specifically covered by the Wage Board Recommendations. It may also be noted that the Wage Borad grades have a definite relation to ore-wage board grades of the workers. The The Wage Board in recommending various grades at page 79 to some of the personnel of the Engineering Department have not given the pre-wage board grade which these workmen were placed for whom grades recommended by them are applicable. Management does not have on its roll any persons in the Engineering Department with designation as Chargeman or Junior Assistant Chargeman. The grade of Rs. 245-440 has been allowed in the respondent Collierics in relation to the pre-wage board grade to the Chargehands who are much more senior to the workmen concerned in the dispute. As such

the demand of the petitioner for placing him in a grade higher than what has been given to him by the Management cannot be justified and if the demand is ecceded to, it will have chain reactions wherein the whole wage structure and even other departments too will have to be modified. The grades in which the monthly rated Technical and Supervisory personnel are to be fitted should be in accordance with the 8 grades recommended by the Wage Board at page 78 and the grade of Rs. 205-337 which has been allowed to the petitioner corresponding to his prewage board grade is one of them. The allegations of the Union that the action of the Management is mulafide and unjust and contrary to the recommendations of the Wage Board are denied.

4. The dispute that is referred to for adjudication by this Trbiunal is having regard to the recommendations of the Central Wage Board for the Coal Mining Industry prescribed for the Technical and Supervisory Sing of the Engineering Department under Chapter Vill, whether the Management of Singareni Collieries Company Limited, Kothagudem is justified in placing Sri K. Viswanathan Junior Charge-hand in Grade 'D' in the scale of Rs. 205-7-247-10-337? If not, to what relief the workman is entitled and from what date?

5. Before considering the above dispute referred to this Tribunal for adjudication, some of the legal objections raised by the respondent may be disposed of Though in the counter an objection was taken that the reference itself is not maintainable since the reference is based on the recommendations of the Wage Board for the Coal Mining Industry which is not statutory, the tearned counsel for the respondent represented that the respondent is not preasing their objection in view of the decisions reported in KIRLAMPUDI SUGAR MILLS LTD. v. INDUSTRIAL TRIBUNAL A.P. [167] (II) LLJ, page 491 (Supreme Court)]. So there is need to consider further about this objection.

C. The next contention that is raised in the counfor is that since the matter of revision of grades of this category of workmen is pending before this Tri-bunal as I.D. No. 30 of 1967 this reference is bad in law. So far as this objection is concerned the learned counsel for the respondent did not seriously argue even otherwise it is now seen that so far as I.D. No. 30 of 1967 is concerned the dispute referred to is "subject to the views expressed and recommendations made by the Central Wage Board for Coal Mining Industry and the agreement between the Management of Singareni Collieries Company Limited and their Trade Unions referred to, in paragraphs 3 to 6 of Chapter IX of the Wage Board's report, what further modifications and charges in the categorisation and wage structure recommended by the sadi Wage Board for West Rengal and Bihar Coal fields are necessary to make the said categorisation and wage structure applicable to the workmen of Singareni Collieries Company Limited, having regard to the special conditions obtaining in the Andhra Pradesh Coal Fields" So far as the present dispute is concerned it only relates to the question of having regard to the recommendations of the Central Wage Board for Coal Mining Industry, whether the respondent is justified in placing the petitioner in grade 'D'. So the present dispute has nothing to do with the dispute referred to in Industrial Dispute No. 30 of 1967 as rightly contended by the learned counsel for the petitioners

7. The next contention that is raised in the counter is that the essential pre-requisites for deciding the wage structure are to consider the capacity of the industry to pay and that the wage board has not taken the capacity of the industry to bear the additional financial burden and so the recommendations of the Wage Board becomes a nullity in view of the pronouncements and principles laid down by the Supreme Court in its various decisions. It is also

contended by the learned counsel for the respondents that even if the Wage Board's recommendations are not nulltiy still the respondent can raise objection that it has no capacity to pay as laid down in 1971 (II) LLJ, page 491 (Supreme Court). Some evidence has also been let in to show that the company is working at a loss and it is contended by the learned coursel for the respondent that if the present claim is counsel for the respondent that if the present claim is allowed then there will be a chain of reactions wherein the whole wage structure of the Engineering Department and even other departments too will have to be modified and that the Company will not have to be modified and that the Company will not be in a position to meet these demands in view of the fact that the Company has no financial capacity, the learned coursel for the respondent also relied upon the Judgment in Writ Petition No. 4076/70 High Court of Andhra Pradesh dated 20th January, 1972 in support of his contention that if a Company has no financial capacity to pay any additional demand, then no additional demand can be granted. He produced a certified copy of the judgment in the said Writ Petition (for my reference) and a perusal of it shows additional demand can be granted. He produced a certified copy of the judgment in the said Writ Petition (for my reference) and a perusal of it shows that the Industrial Tribunal held that as the Company was already working at a loss it does not make much difference if they pay Rs. 5.00 more as monthly House Rent allowance to workers drawing less than Rs. 125.00 per month and Rs. 10.00 to those drawing Rs. 125.00 and more per month. While considering this finding of the Industrial Tribunal his Lordship after referring the decisions reported in HINDUSTAN TIMES LTD. v. THEIR WORKMEN (AIR 1963 Supremet Court, page 1332), WORKMEN (AIR 1963 Supremet Court, page 1332), WORKMEN OF BAJRANG JUTE MILLS (AIR 1970 Supreme Court, page 3781, and in HYDRO (ENGINEERS) PVT. LTD. v. WORKMEN (AIR 1969 Supreme Court, 182) observed that the question of industry's capacity to pay is certainly a relevant consideration in the matter of payment of a fair wage fixed by a Wage Board and that inspite of financial incapacity the Company undertook to implement the recommendations of the Board and that under those circumstances his Lordship did not think that there was any justification for imposing further burden on the industry to pay anything more than a fair wage, specially when an industry has no think that there was any justification for imposing further burden on the industry to pay anything more than a fair wage, specially when an industry has no capacity to pay and his Lordship finally disagreed with the finding of the Industrial Tribunal as regards the payment of House Rent allowance and observed that no further House Rent allowance was payable.

8. The respondent examined M.W. 2 (Shri M. Ranganatham) whom is working as Assistant Cost Accountant of the Company at Kothagudem. This witness has produced the balance sheets for the years from 1965 to 1970 which have been marked as Exs. M3 to M7. With reference to Ex. M2 he says that the total loss shown during the year 1965-66 was Rs. 2.91 lakhs and that in the year 1969-70 it was Rs. 2.11 lakhs. He also says that if two Junior chargehands in question are given higher grade there will be chain reactions in the higher category persons and others, that there is a danger of higher grade people demanding next higher grade, that if all the sixty persons are given higher grade it would involve an additional burden of Rs. 72,000/- per year on the Company. The respondent also got the deposition of one Sri U. Shivaraju, who was examined as M.W. 2 in Industrial Dispute No. 24 of 1969, marked as Ex. M8 in order to show the financial capacity of the Company. A perusal of Ex. M6 shows that this witness has stated that the wages increase and other expenditure resulting in increased cost of production are not fully compensated by the price increase of coal and that the cost of production is increasing by 10 to 15 per cent year by year on account of rise in prices of stores and that the increment given to the employees of the Company on 15th August, 1970 were not compensated by any price increase. So if this is a case where if any higher grades are asked for without any reference to the Wage Board's recommendations then it may be said that the respondent

Company would not be in a position to meet the additional bucken in view of the loss that the Company had been suffering. But this is a case where the respondent has accepted the recommendations of the Wage Board and it had implemented the same but while implementing the recommendations of the Wage Board the petitioner was fixed in grade 'D' where as the petitioner's contention is that even as per the recommendations of the Wage Board, the respondent should have fitted him in grade 'C' fixed by the Wage Board as regards the Engineering Department So under these circumstances the respondent connot raise the objection about the financial capacity to bear any additional burden. All that has to be seen in the present case is having regard to the recommendations of the Wage Board whether the respondent is justified in placing the petitioner in Grade D instead of placing him in Grade 'C' which is the grade that is claimed by the petitioner. If it is found that while implementing the recommendations of the Wage Board the respondent ought to have fixed the petitioner in grade 'C'. So I hold that the objection raised by the respondent that it has no financial capacity to pay is not tenable because the respondent had alreday implemented the recommendations of the Wage Boa: I and all that has to be now seen is whether the petitioner is cutitled to grade 'C' as contended by him or only to grade 'D' as contended by the respondent.

9. Now it has to be seen whether the respondent is justified in placing the petitioner in grade 'D' or whether he should be placed in 'C' grade. The petitioner has been examined as W.W.1. He says that he is working as Junior Chargehand since about 10 years, that Ex. W1 is the order appointing him as Junior Chargeman, that he was working as a Fitter and Plumber, that he was in the IX category, that he is working in the Water Works Department that 64 persons are working under him, that he supervises the work done by the workers that he was paid Rs. 187.36 when he was promoted as Junior Chargehand and that he gets now Rs. 287.00 and odd. He admits that there is Overseer under supervisor and that the Overser supervises the section and tells him about the work to be done. He also says that the persons who were in the grade of Rs. 48-100 are now in the grade of Rs. 205-225 (evidently Rs. 225.00 mentioned in his deposition is a mistake for 337.00) W.W.2 (Sri C. R. Radhakrishna) is working as Fitter. He says that he is now in the VIth category, that he was in the VIIIth category prior to the implementation of the Wage Board recommendations, that he was getting Rs. 126.62 ns. previously, that he is getting Rs. 322.66 ps. after the implementation of the Wage Board recommendation, that W.W.1 supervises their work. Though in the chief examination he stated that W.W.1 has been supervising his work, in cross examination he says that W.W.1 does not supervise their work but there is an Overseer. W.W.3 (Sri S. K. Srinivasan) is the General Secretary of the Andhra Pradesh Singareni Collieries Mazdoor Sangh, Kothagudem. He says that he participated in the conciliation meeting in respect of W.W.1's matter, that the Management gave their views in this case and a copy of it was given to him, that it is Ex.W2 that for all the persons in the old grade of Rs. 48-100 prior to the implementation of the Wage Board recommendations the new grades are not uniform but were given on the basis of the recommendations of the Wage Board, that Grad

10. M.W.1 (Sri P. S Satyababu) is working as Overseer in the Water Supply section at Kothagudem and he is working in the Building Department. He says that prior to the implementation of the Wage Board W.W.1 was in the scale of Rs. 48-100 and that thereafter

he was fixed in Rs. 205-337, that prior to the implementation of the recommendations of the Wage Board there was no distinction between Technical and Nonthere was no distinction between Technical and Non-Technical staff, that Grade II class also was of the same grade i.e. Rs. 48-100, that they are placed in the grade of Rs. 205-325, that there are 8 grades for the Technical and Supervisory Staff in the recommendations of the Wage Board at page 78 of Volume I, that all those Technical and Supervisory staff who were in the scale of Rs. 48-100 were placed in the scale of Its. 205-337, that it is not mentioned in the Wage Board's recomendations that the Junior Chargehand in Supervisory Collieries was to be given higher grade. Singareni Collieries was to be given higher grade than what has given in the grade of Rs. 245-440. He also says that there was no designation as Junior Assistant Chargeman in the Singareni Collieries either prior to the implementation of the Wage Board recommendations or thereafter, that Ex.M1 is the Circular interpretation of the Carelland and the Control Marketon that head the signed by the General Manager, that part B of the Circular is the fixation statement of the Engineering Department, that the Wage Board recommendation at page 70 do not mention all the categories of monthly paid workers in the Engineering Department, that there are many more categories of workers in the Engineering Department not covered by the Wage Board recommendations, that the Management has fixed such of those employees who are not fixed in the list of Engineering Department at page 78 of the recommenda-tions of the Wage Board in the corresponding grades at page 78, that the designation shown at page 79 of the Engineering Department in the recommendations at page 78, that the designation shown at page 79 of the Engineering Department in the recommendations of the Wage Board are not in conformity with the prevailing practice in Singareni Collieries, that the Chargehands who were in Rs. 70-158 and Rs. 115-185 are put in the scale of Rs. 245-440, that the workers who were in Rs. 115-185 and Rs. 70-158 were seniors and superiors to those who were in Rs. 48-100, that occasionally W.W.1 supervises the works of laying pipe lines, repairs etc, that allotment is done by W.W.1 only under his instructions and that he is (M.W.1) Overseer of his section and that the nature and quality of work done by W.W.1 does not warrant him to be placed in the grade of Rs. 245-440. M.W.2 says that the Junior Chargehands who were working in the Company prior to the Wage Board have been allotted the grade of Rs. 48-100, that the Chargehands who were in the grade of Rs. 70-158 were given the grade of Rs. 48-100 he was given the new grade 'D' and that the Chargehands who were seniors to the Junior Chargehands and who were in the grades of Rs. 70-158 and Rs. 115-200 were given grade 'C' in the Junior Chargehands and who were in the grades of Rs. 70-158 and Rs. 115-200 were given grade 'C' in the scale of Rs. 245-440.

11. Now it is contended by the learned counsel for the Petitioner that the supposed promotion in effect amounts to demotion, that prior to the Wage Board the petitioner was in old category IX and he was promoted as Junior Chargehand, that after the implemention of the Wage Board recommendations old category IX is fixed in new category VI and the Junior Chargehands are placed in grade 'D' prescribed for Technical and Supervisory staff whereas the petitioners should have been fixed under Grade 'C' and that Junior Assistant Chargemen shown as Item No. 6 under the heading Engineering Department at page 79 of the Central Wage Board for the Coal Munior Industry Volume I is the same as Junior Chargehand and the petitioner would be drawing more pay than what her been given now to him and that the respondent ought to have fixed the petitioner only in grade 'C' but not in Grade 'D'. On the other hand it is contended by the learned counsel for the respondent that when there are number of scales prior to the Wage Board recommendations several persons in the several grades have to be fitted in their respective grades as per the Wage Board recommendations, that even persons who were in the scale of Rs. 70-100 and who were in category VI like the persons who were in the scale of Rs. 48-100 were also placed in grade 'D' just like the

petitioner and that if the petitioner's contention is accepted then those persons also would similarly ask for revision of the grades and that it is only by taking into consideration the scales of pay and the old categories as they existed prior to the Wage Board recommendations, the petitioner and others were fixed up in the relevant grades following the recommendations of the Wege Board of the Mega Boa of the Wage Board and that there is no justification for the petitioner in asking the respondent to place him in grade 'C'.

12. A perusal of page 78 of the Wage Board recommendations shows that while fixing the wage structure in the Technical and Supervisory Staff and their scales of pay the Wage Board, bearing in mind the responsibilities and duties of the Technical and Supervisory Staff, divided it into 8 grades i.e. A to H and fixed the scales of basic pay as shown therein. No-doubt a perusal of page 79 of the Wage Board recommendations shows that taking into consideration that no specific scales of pay were prescribed by the Mazumdar Tribunal, the Wage Board had to recommazumdar Tribunal, the Wage Board had to recommend the scales of pay for the employees in the Engineering Department as shown in the table and that the Wage Board treating the Assistant Foremen Electrical/Mechanical, Junior Assistant Chargemen, Shifi-in-Charge Elec. Mech. and Assistant Electrician as Assistant Foremen Electrical/Mechanical fixed grade "C" but it does not mean that it is only minimum scale that has been fixed for the staff working mum scale that has been fixed for the staff working in the Engineering Department as is now contended for the petitioner. From the evidence it is seen that for the petitioner. From the evidence it is seen that there had been different scales of pay and different categories prior to the Wage Board recommendations and the Wage Board recommendations do not cover all the different categories in this Company. Though the petitioner now wants to equate the designation of Junior Chargehand to the new designation of Assistant Foremen Electrical/Mechanical mentioned in the Wage Board recommendations, the evidence in this case and the nature of the work done by the petitioner shows that he cannot come under the new designation or under the existing designation shown at page 79 of the Wage Board recommendations. The category in which the petitioner was working prior to the Wage Board recommendations and the scale of pay that he was drawing also should be taken into consideration for the purpose of implementing the recommendations of the Wage Board. Now the evidence shows that the Chargehands who were in the grades of Rs. 70-158 and Rs. 115-200 were placed in grade 'C' for which the scale of pay is Rs. 245-440. Admittedly the pottlioner was in the old scale of in grade (C' for which the scale of pay is Rs. 245-440. Admittedly the petitioner was in the old scale of Rs. 48-100 in old category VI. The evidence also shows that there were others also in the same old category VI who were in the old scale of pay of Rs. 70-100 and that they were also placed in grade D'. So virtually the petitioner's present request appears to be that he wants the same grade 'C' that is given to the persons who were in the scales of Rs. 70-158 and Rs. 115-200. Centainly it could never have been the intention of the Wage Board to fix any minimum scale for the Engineering Department in such a way as to make the persons in the old scales of pay of Rs. 48-100 and Rs. 70-100 and Rs. 70-158 and Rs. 115-200 to draw the new scale of pay of Rs. 245-440. All that can be said in the present case is that the Wage Board had taken into consideracase is that the Wage Board had taken into consideracase is that the wage Board had taken into considera-tion only certain existing designations at the time of making the recommendations and given them new designations and fixed the grade and the new con-solidated basic scale of pay in respect of those grades so far as the Engineering Department is con-cerned. So it does not mean that every person working in the Engineering Department should be placed only in Grade 'C' in the scale of pay of Ps. 245-440. It is the sacle of pay that was drawn prior to the re-commendations of the Wage Board and also the old categories in which these persons were working that into be consideration should be taken made ade as per Wage Board fltment the should recommendations  $\mathbf{of}$ the AS per the sacle of basic pay and grades A to H

fixed for the Technical and Supervisory Staff and the scale of pay as shown at page 78 of the recommenda-tions of the Wage Board. Now the evidence of M. tions of the Wage Board. Now the evidence of M. W. 1 is that all the workers working in the old scale of Rs. 4b-100 were placed in the grade of Rs. 205-337 and the evidence of M.W. 2 is that while implementing the Wage Board the grade of Rs. 205-337 was given as recommended for the Technical and Supervisory staff. When persons who were in the scales of Rs. 70-158 and Rs. 115-200 were placed in grade 'S' in the scale of Rs. 245-440, the present claim of the petitioner that even though he was in the old scale petitioner that even though he was in the old scale of Rs. 48-100 he is entitled to be placed in grade 'C' but not grade 'D' is not at all justified. Considering the recommendations of the Wage Board I am satisfied that the petitioner was rightly placed in Grade 'D' by the respondent and that he is not entitled to be placed in grade 'C'.

13. For all the afgresaid reasons I hold on the dispute that is referred to for adjudication that having regard to the reommendtions of the Central Wage Board for Coal Mining Industry prescribed for the Technical/Supervisory Staff of the Engineering Department under Chapter VIII the Management of Singareni Collieries Company Limited, Kothagudem is justified in allotting Sri K. Viswanadhan Junior Chargehand, Engineering Department (Water Supply), Kothagudem Division the grade 'D' of Rs. 205-337 and so the workman is not entitled to any relief.

Award is passed accordingly.

Dictated to the Stenographer, transcribed by him and correctly by me and given under my hand and the seal of this Tribunal, this the 24th day of April, 1972.

> (Sd.) P. S. Ananth, Industrial Tribunal.

#### APPENDIX OF EVIDENCE

Witnesses examined for Petitioner:

W. W. 1.—Kasi Viswanethan. W. W. 2.--C. R. Radhakrishan. W. W. 3.—S. K. Srinivasan.

Witnesses examined for Respondent.

M. W. 1.—P. S. Satyababu. M. W. 2.—... Rangana(han

Documents exhibited for Petitioner:

Ex. W. 1.—Promotion order dated 26th March, 1964 of Kasi Viswanathan as Junior Chargehand.

Ex. W. 2.-Views of the Management, Singurent Colleries Co. Ltd. Kothagudem, dated 11th December, 1968.

Documents exhibited for Respondent:

Ex. M. 1.--Circular datea 27th January, 1968 issued by the Management in respect of im-plementation of the recommendations of the Wage Board for monthly rated siaff.

Ex. M. 2. "Overall picture of Financial position of the company from 1965-66 to 1969-70.

Ex. M. 3.—Balance Sheet for 1965-66. Ex. M. 4.—Balance Sheet for 1966-67.

Ex. M. 5.—Balance Sheet for 1966-67. Ex. M. 5.—Balance Sheet for 1967-68. Ex. M. 6.—Balance Sheet for 1968-69. Ex. M. 7.—Balance Sheet for 1969-70. Ex. M. 8.—M. W. 2 of U. Shivaraj recorded on June, 1971 an J. D. No. 24 of 1969. on 16th

Sd.) P. S. ANANTH,

Industrial Tribunal. [No. 7/49/63-LRII.]

S.O. 1375.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the management of Banksimulia 7/8 Pits Colhery of Messrs Bengal Coal Company Limited, Fost Office Dishergarh, District Burdwan and their workmen, which was received by the Central Government on the 16th May, 1972.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA

REFERENCE No. 62 OF 1971

PARTIES:

Employers in relation to the management of Banksimulia 7/8 Fits Colliery of Messrs Bengal Coal Company Limited,

AND

Their workmen.

PRESENT:

Sri S. N. Bagchi, Presiding Officer.

APPEARANCE:

On behalf of Employers.—Sri D. Narsingh, Advocate.
On behalf of Workmen.—Sri B. S. Azad, General
Secretary, Khan Shramik Congress.

STATE: West Bengal

INDUSTRY: Coal Minc.

#### AWARD

By Order No. L-1912/30/71-LR.II, dated 26th April, 1971, the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), referred the following industrial dispute existing between the employers in relation to the management of Banksimulia 7/8 Pits Colliery of Messrs Bengal Coal Company Limited and their workmen, to this Tribunal, for adjudication, namely:

"Whether the action of the management of Banksimulia 7/8 Pits Colliery of Messrs Bengal Coal Company Limited, Post Office Dishergarb, District Burdwan was justified in not placing Sarvshri Paresh Bhatra and Sk. Khudush, Pump Khalasis in Category III from October, 1969? If not, to what relief are the workmen concerned entitled and from what date?"

2. The notice of the reference was issued by the order dated 6th May 1971. On 7th June 1971 the management made an application praying for extension of time to file the statement of case. It was allowed time upto 21st June 1971. The management filed its statement of case on 22nd June 1971. The union that had received notice on 22nd May 1971 fell into a deep sleep never to wake up till before 7th April 1972 when a statement of case was filed by the union without showing any reason for such inordinate delay. It was therefore rejected. A copy of that statement was perhaps received by the management. So, the management had put in a rejoinder on 24th April 1972 against the union's rejected statement of case. Then the union again came and filed a statement of case afresh showing sufficient cause of delay. The delay was condoned and the statement of case was rejected. To day the management showed cause why they filed a rejoinder without taking leave. The management has pointed out that till it had received the statement of case of the union, it had no occasion to file the rejoinder and the statement of case of the union raised a new question of fact which required to be met. So, the rejoinder was filed though without leave. The cause shown was found satisfactory

and was accepted, and the rejoinder was also accepted in modification of the order dated 25th April 1972.

3. Now, the management in its statement of case in paragraph 3 stated that the refrence was bad in law as there was no industrial dispute between the employer and the workmen in regard to the matter referred to for adjudication. The union's second statement of case, which was accepted on 1st May 1972, in paragraph 6 states that on 10th August 1970 the workmen by a petition requested the management to place them in category III and referred in that paragraph one Annexure being Annexure 'A', which however was not appended with the earlier statement of case which was rejected. In paragraph 8 of the union's statement of case it is stated that the union of which the workmen were and are members took up the cause of the workmen and placed the dispute before the Assistant Labour Commissioner, Asansol for its intervention. There was certainly failure in the conciliation proceedings over the dispute and the Government when received the failure report referred the dispute for adjudication by this tribunal.

4. Mr. D. Narsingh referring to the statement of case filed by the management initially submitted that in paragraph 3 of its statement of case the management categorically stated that there existed no industrial dispute between the management and the workmen regarding the matter referred to for adjudication. In reply thereto the union stated that on Ioth August 1970 the two workmen made a joint petition to the management claiming that they should be placed in category III and referred to Annexure A which contains certain remarks of the heirarchy of the management's officers. Mr. Narsingh pointed out that in the statement of case filed by the union which has been accepted on 1st May 1972 it has only been stated particularly in paragraph 8 that after the workmen made the petition dated 10th August 1970 to the management, the union took up the cause of the workmen and applied for conciliation before the Conciliation Officer and that there is no statement in the statement of case filed by the union either in the rejected one or in the accepted one that the union reased the demand on behalf of the two workmen before the management on a particular date either orally or by written communication and that the union's demand was rejected or was not conceded to by the management. So, on this state of facts Mr. Narsingh submitted that when the union on behalf of the two individual disputant did not raise a dispute in its collective persons before the management, such failure of the union fell within the mischief of law as laid down by the Supreme Court's decision in the case of Sindhu Resettlement Corporation vs. Industrial Tribunal Gujarat, 1968 I LLJ, p. 834, and by the Delhi High Court's decision in Feeder Lloyed & Co. vs. Lt. Governor, Delhi, F.L.R. 1970 (20) p. 383.

5. Mr. Azad, General Secretary of the union representing the workmen however submitted that there was a letter in his file addressed to the management raising the demand on behalf of the workmen. But it was pointed out to him that in the two statements of case filed for the workmen by the union, the union never stated that either orally or in writing the union espousing the cause of the workmen made a demand of the management whereupon the management refused to concede to that demand and that thereafter the union approached the Government with the demand. Upon the statement of case filed by both the parties, issues on facts and law arise for adjudication covering the matter in dispute referred to for adjudication. In the present case, the management filed two statements of case, one original and another rejoinder. The union filed two statements of case, one rejected and another accepted. So, I have got before me four written documents. The preliminary point regarding the legal competency of the dispute heing an industrial dispute and its reference for adjudication to the tribunal need be decided upon the pleadings and if necessary evidence upon the issue

raised on facts pleaded in the pleadings, when relevant, may be taken. Mr. Azad submitted that on the pointed out that evidence could be given if only the relevant facts had been pleaded in the union's statement of case to counter the fact pleaded in management's statement of case, but if the relevant fact is not pleaded in the pleadings, the evidence in proof of a fact not pleaded would be irrelevant. The fact, whether, and when the union made the demand of the management is very vital and must be specifically pleaded. Therefore, no evidence can now be taken on the issue from either side. Only on the pleadings the preliminary point is to be decided, in the circumstances of the present case.

- 6. I have categorically discussed the relevant contents of the statement of case filed by both the parties. The only question is whether in view of the statement of case filed by the union for the workmen, wherein it has not been stated that the union espousing the cause of the two workers raised the demand before the management and that it had refused to accede to the demand, the dirage under reference could be considered in law as an industrial dispute capable of being referred to for adjudication by the Government in view of the two decisions (vide Sindhu Resettlement Corporation vs. Industrial Tribunal, Gujarat, 1968 I LLJ, 834 SC and Feeder Lloyed & Co., vs. Lt. Governor, Delhi, F.L.R. 1970 (20) p. 383—(Delhi High Court), which have become locus classicus in industrial jurisprudence. As the union had not any time taken up the dispute, referred to for adjudication before the management, it does not come within the definition of "industrial dispute" in Section 2(k) of the Industrial Disputes Act and within the principles laid down by the two decisions already referred to. If the dispute is not an industrial dispute, Section 10 of the Act does not come into operation and the reference of the dispute for adjudication by the Government to this tribunal, which is not an industrial dispute, becomes incompetent in law and upon such reference the tribunal acquires no jurisdiction to adjudicate the dispute which is not an industrial dispute.
- 7. In the result, this reference is found to be incompetent and cannot, therefore, be entertained by this tribunal in exercise of its jurisdiction for adjudication. Accordingly, it is rejected.

This is my award.

(Sd.) S. N. Bagchi, Presiding Officer.

Dated the 9th May, 1972.

[No. L/1912/30/72-LRII.]

S.O. 1376.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1847, the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relation to the management of P. D. Kajora Colliery, Post Office Kajoragram, District Burdwan and their workmen, which was received by the Central Government on the 16th May, 1972.

EFFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA

REFERENCE No. 58 of 1971

PARTIES:

Employers in relation to the management of P. D. Kajora Colliery,

AND

Their workmen.

PRESENT:

Sri S. N. Bagchi, Presiding Officer.

APPEARANCES:

On behalf of Employers.—Absent.

On behalf of Workmen.—Sri Susabhan Roy, Advocate.

STATE: West Bengal

INDUSTRY: Coal Mine.

# AWARD

By Order No. 6/78/70-LR.II. dated 21st April, 1971 the Government of India, in the Ministry of Labour, Employment & Rehabilitation (Department of Labour and Employment), referred the following industrial dispute existing between the employers in relation to the management of P. D. Kajora Colliery and their workmen, to this tribunal, for adjudication, namely:

"Whether the action of the management of P. D. Kajora Colhery, Post Office Kajoragram, District Burdwan in stopping the workmen from work with effect from the 20th October, 1970 was justified If not, to what relief the workmen are entitled?"

- 2. The reference was received by this tribunal on 28th April, 1971 and was registered. Notices were issued to both the parties. The management made an application on 8th May, 1971 for extension of date fixed for filing the statement of case. The date was extended to 28th May, 1971. On 25th May, 1971 the union representing the workmen prayed for extension of time to file their written statement. The date was extended to 5th June, 1971. On 4th June, 1971 the management against applied for further extension of time to file its statement of case. The prayer was refused. The workmen represented by the union filed the statement of case on 3rd July, 1971. On 21st March, 1972, date was fixed for fixing peremptory hearing of the case to 3rd April, 1972. The management in the meantime addressed a letter to the Tribunal which has already been deaft with in the order passed in the order sheet. Uttimately the management did not file its statement of case. On the date fixed for the hearing, the management appeared through one Sree Dutta with a petition for adjourning the case. This petition has been dealt with in the order passed and recorded in the ordersheet. For the management, Sree Dutta prayed for adjourning the case which was refused (vide Order sheet). The case was taken up for ex-parte hearing. The union was represented by its learned Advocate Mt. Susobnan Roy.
- 3. The Union in its statement of case asserted that the management and the union after long deliberations entered into two agreements, one dated 23rd December, 1969, and the other dated 29th December, 1969 in respect of the implementation of the Coal Wage Board recommendations. But in spite of the said agreements the management wilfully violated the same and have not implemented the terms of the said agreements. In paragraph 4 of the statement of case, it is stated that when the workmen agitated for the implementation of the said agreements, the management stopped the work of nearly 25 workmen who are important members of the union between the period from 8th September, 1970 to 25th October, 1970 for which the union protested and raised a dispute with the competent authority. On and from 20th October, 1970 the management locked out the mine except timbering and the pumping operations. In the timbering department the management resorted to unfair labour practice and victimisation, with workmen when they refused work, particularly old and regular timber mazdoors and mistries, and began to recruit new hands. As the workmen protested against all such illegal practices, the management hired goondas and antisocial elements from outside to evict workmen belonging to the Union by force. A serious incident took place on 29th October, 1970 whereupon the police case had been started. The management thereafter dictating their own terms allowed some workmen to resume their duty. The workmen mentoned in Annexure A to the statement of case who refused to yield to the unjust terms of the management were not allowed to join their duty since 20th

October, 1970. The union protested against this un-La lul activities of the management and raised their demand to the management to the effect that stoppage of work from 20th October, 1970 was illegal and that all the workmen mentioned in Annexure A should be allowed to resume their duties and paid their dues for the period of stoppage of work. The management the period of stoppage of work. The management and not accede to the same demand nor did they give any reply to the union's demand wherefor the union raised a dispute before the Assistant Labour Commis. sioner (C), Asansol who sent notice for conciliation to the parties but in spite of receipt of the notice the management did not attend the conciliation proceedings. The stoppage of work of the workmen mentioned in Annexure A on and from 20th October, 1970 was illegal, unjust, malafide and as a matter of fact amounted to victimisation and unfair labour practice. The union prays that the stoppage of work of the workmen mentioned in Annexure A from 20th October, 1970 by the management of the P. D. Kajora colliery should be held unjust and that the workmen whose names are mentioned in Annexure A thereto should be entitled to their full wages for the period of their illegal stoppage of work.

4. It has been found that even the copy of the statement of case for the workmen, represented by the union that was forwarded to the Manager of the P. D. the Manager of the r. b. Kajora colliery to its proper address was refused by the Manager. It appears from the statement of case filed by the union representing the workmen that there were two agreements between the management and the union regarding implementation of the Coal Wage Board recommedations, Ext. W-2 and W3. The agreement dated 23rd December, 1969 is Ext. W2 and the agreement Ext. W3 is dated 29th December, 1969. Ext. W2 relates to the payment of V.D.A., D.A., current and arrear. The agreement Ext. W3. relates to the payment of wages to workmap. rent and arrear. The agreement Ext. W3. relates to the payment of wages to workmen, both current and arrears. The matters in the agreements relates to Coal Wage Board recommendations. The Organising Secretary of the Union i.e. The Colliery Mazdoor Sabha (AITUC) wrote a lietter, Ext.W1, to the Manager of the colliery on 20th October, 1970. That letter will show that the workmen went to the colliery for reporting to duty but they were not allowed to resume their duties by the management except some reporting to duty but they were not answed to resume their duties by the management except some essential workmen. In that letter it is stated that the workmen were agitating for sometime for implementation of the Wage Board recommendations and the various agreements entered into between the partial. It was further stated in that letter that the the various agreements entered into between the parties. It was further stated in that letter that the management instead of concecding to the just demand of the workmen, took a malafide, illegal and unjust action on 20th October, 1970 refusing work to the workmen thereby forcing their unemployment. The union also demanded wages for the period of unemployment. On 23rd October, 1970, vide Ext.W4, the Organising Secretary of the union addressed a lletter to the Assistant Labour Commissioner (Central) Asansol complaining that on and from 20th October, 1970 the management of the colliery resorted to illegal and malafide locw-out without any notice and did not allow old workmen to resume their duties while new recruitment was continuing against duties while new recruitment was continuing against which the workmen protested. On 20th October, 1970 when the workmen reported to the Manager for resumption of their duties they were not allowed to workmen. resume their duties except some essential The workmen approached the management for their jobs but they were told that they might go home. The refusal was a clear lock-out and the management's action was illegal and malafides. Some work of timbering is continuing and new men are working while the old workmen are sitting idlle. The Organising Secretary requested the Assistant Labour Commissioner (C), Assasol to take action against the management for illegal lock-out and allow all the workmen to resume their duties with full back wages. Ext.W5 is the copy of a letter by the Assistant Labour Commissioner, Central Raniganj. This letter conveys the Assistant Labour Commissioner's proposal to hold a conciliation proceedings on 12th November, 1970 at 3 P.M. at his office at Raniganj. The letter was addressed to the Agent of the colliery concerned with a copy to the Organising Secretary, Colliery Mazdoor Sabha, Asansol. Ext. W6 is a letter dated 26th October, 1970 issued by the Regional Labour Commissioner (Central) Asansol to Assistant Labour Commissioner (Raniganj) over the subject of the alleged filegal and malafide lock-out by the management on and from 20th October, 1970 without any notice. Referring to the letter of the Organising Secretary, Colhery Mazdoor Sabha dated 23rd October, 1970 the Regional Labour Commissioner requested the Assistant Labour Commissioner to intervene and to do the needful and report the action taken. Ext. W7 is the Failure report by the Assistant Labour Commissioner to the Secretary to the Government of India, Ministry of Labour. In that letter it is clearly stated that the Union was present but the management did not turn up in spite of notice. Accordingly a failure report was submitted to the appropriate Government and the Government has referred the industrial dispute for adjudication by this Tribunal. But, as I have already observed the conduct of the management has been obstructed to the progress of the proceedings before this tribunal.

5. The reference is, "whether the action of the management of P. D. Kajora Colliery, Post Office Kajora gram, District Burdwan in stopping the workmen from work with effect from the 20th October, 1970 was justified? If not, to what rehef the workmen are entitled?" On 20th October, 1970, as I have already pointed out, vide Ext. W1, the Colliery Mazdoor Sabha (AITUC) sponsoring the cause of the workmen, through its Organising Secretary wrote a letter to the manager of the Colliery concerned over the subject of refusal of employment to the workmen by way of illegal and malafide lock-out. The penultimate paragraph of the letter reads as follows:

"In this circumstance, I would request you to al-

"In this circumstances I would request you to allow the workers to resume their duty without further delay. In this connection, it is to be noted that the concerned workers are entitled to full wages for the period of forced unemployment."

So, a demand for and on behalf of the workmen by the Union was made of the management on 20th October, 1970. 'The Manager gave no reply. Thereupon on 23rd October, 1970, Ext. W4, the Union approached the Assistant Labour Commissioner, Asansol. In that letter the following pertinent paragraphs appears.

"Old workmen were not allowed to resume their duty while new recruitment are continuing. The workmen protested against malpratices of the management. Now, all of a sudden when the workmen reported for duty on 20th October, 1970, they were not allowed to resume their duty except some essential workmen. They have been approched the management for job but they were told at present you people can go home. This is a clear case of lock-out and the action of the management is illegal and malafide. Every-day workmen went for duty but they were not allowed and so so.

Secondly some work of timbering is continuing and new men are working them while old workmen are sitting."

On receipt of the aforesaid lefter the Conciliation Officer issued the letter, Ext. W5. ** the management and to the union. The conciliation proceedings commenced and continued ex-parte as the management did not attend conciliation proceedings. Accordingly a failure report was sent to the appropriate Government (Ex. W7). Ext. W8 is another most revealing document, It is dated 25th November, 1976, addressed by N. S. Verma, Labour Enforcement Officer (C), Rangganj. A copy of this letter was forwarded to the Regional Labour Commissioner (C), Asansol and to the Organising Secretary and General Secretary of Khan Mazdoor Sangh. The Labour Enforcement Officer

visited the colliery for claims of workmen for arear wages arising out of non-implementation of the Wage Board recommendation according to of P. D. Kajora colliery, on 22nd December, 1969. In spite of his best efforts the officer was not able to prepare the claimsheet for want of necessary records at the colliery. The officer suggested that the unions may proceed under Section 33C(2) of the Industrial Disputes Act for computation of the arrears available to the workers due to non-implementation of the said agreements. Ext. W9 is the letter dated 19th May, 1971, of the Labour En-torcement Officer (Central) to the General Secretary, Colliery Mazdoor Sabha wherein he referred to his visit to the colliery on 25th May, and complained that the management had not produced the relevant records to be maintained under the various labour laws for which the officer could not prepare the claims in respect of various legal dues of the workmen which were still then outstanding. He asked assistance from the General Secretary, Colliery Mazdoor Sabha Asansol, in preparing the claim of legal dues about the leave wages. Profit sharing bonus, carned wages on the basis of the statements of the workers.

6. Now, it cannot, therefore, be contended by any stretch of imagination that no industrial dispute arose on 20th October, 1970, and is not now continuing in regard to the lock-out and replacement of workers who were locked out. The management refused to concede to the demand of the union over the issue. So, the Conciliation officer on the application of the union acquired jurisdication to conciliate. The management refused to jurisdication to conclinate. The management refused to attend the conciliation proceedings. Hence, the conciliation officer submitted his failure report of the conciliation proceedings held ex-parte to the appropriate Government. Therefore, the appropriate government acquired jurisdiction to refer the dispute as in the Schedule to the reference for adjudication by this Tribunal. The tribunal give ample opportunity to the management to file its statement of case and to take part in the proceedings of adjudication but the management did not for reasons already recorded in the ordersheet take part in the proceedings and attempted to create obstructions to the expeditions hearing of the case in this adjudication proceedings which is pending from 28th April, 1971.
The Annexure A to the statement of case filed by the The Annexure A to the statement of case filed by the Union, a copy of which is appended to this award, would show that pick miner 120. Underground trammers 21. Surface trammers 11, Timber Mazdoors 8, Haulage Khalasis 5, Pump Khalasis 3, Onsetters 2, Sweepers 2, Boiler Fireman 2, Line Mazdoor 2, Wagoan loaders 10, Munshis 2, Mining Sirdars 2, Chaprasi and guard 3, Clerk 1, W.E. Khalasi 1 numbering in all 195 workmen had been W.E. Khalasi 1 numbering in all 195 workmen had been locked out by the management on and from 20th October 1970. According to the union the motive for the lock out was that the management did not implement the Coal Wage Board recommendations for the benefit of the workmen wherefor the workmen raised However, between the management and the agitation. workmen two agreements in December, 1969 were singed regarding implementation of the Wage Board recommendations. But the management did not upto 20th October. 1970, honour any of the terms of the two agreements. So, the workmen again began to raise agitations. To vic-tunise the workmen, the management declared a lock out followed by replacement of locked out workmen by those who obeyed the management's dictates and had adherence to the union to which the locked out regular workmen belonged. It appears from the documentary evidence vide Ext. W8 and W9 and W6 that the management took obstructive-attitude towards the official action attempted to be taken of by the Assistant Labour Commissioner and the Labour Enforcement Officer when they attempted to determine the cause of the dispute and to work out the claims of the workmen concerned. Even before the Labour Enforcement Officer the management failed to produce statutory records and registers on demand. This happened when the lockout was continuing, vide Ext. W8 dated 25th November, 1970 and Ext. W9 dated 19th May, 1971. It is also clear from Ext. W1 dated 20th October, 1970, the letter written by the

Organising Secretary of the Union to the Manager that the refusal of the management to employ workers other than essential workers on and from 20th October, 1970, amounted to undeclared lockout which was unjustified, illegal and malafide. There is no material to hold that the Manager did for receive the lefter but it can be held on the materials on record that the Manager did not reply to the letter Ext. W1. On 23rd October 1970 the Organising Secretary in the letter Ex. W4 stated amongst other things that the old workmen were not allowed to resume their duty while new recruitments are con-tinuing in their place. The workmen protested against the mal-pratices of the management. The Organising Secretary in that letter also informed the Assistant Lahour Commissioner that the management's action in not allowing workers except some essential workmen from resuming their duty was a case of clear lockout and as such it was illegal and malafide. It is now clear that 195 workers of different categories are not being allowed to resume without any fair notice their respective duties on and from 20th October, 1970 by the management of the colliery, and that in their place some new hands have been recruited. The colliery is still now a going concern. So, it may be presumed that a colliery cannot be a going concern if 195 workmen of different categorles are locked out unless all or some of those categories of workmen have been recruited on the replacement of the old workmen as mentioned in Annexure A to the workmen. Section 2(1) of the Industrial Disputes Act defines lock-out as-"Lock out means the closing of a place of employment, or the suspension of work, or the refusal by an employer to continue to employ any number of persons employed by him". So, the lock out, as in the present case, is the refusal by the employer to furnish available work to its 195 regular employees. 195 regular employees of different categories have been locked out from the colliery but the colliery is still a going concern. It can be a going concern only when in place of locked out regular employees new entrants are re-cruited and employeed by the colliery. So, the work to the regular employees that have been locked out is avilable but the employer is refusing to furnish such available work to his regular employees and furnishing such work to new entrants in their place. Section 2(1) of the Industrial Disputes Act there is the sentence. "Or the refusal by an employer to continue to employ any unmber of persons employed by him." The expression indicates that where there is work available in an industry which was being performed by the regular employees, the employer refused to employ regular employees to available work. Such a situation created by the employer vis-a-vis the employee i.e. the workmen, is a lockout. (America) Ship Building Company vs. N.L.R.B., 380 U.S., 300, 321 (1965). In the present case the work is available but the employer refused to furnish work to regular employees.

7. Now, whether it is illegal and malafide. If in a situation like this when the work is available in the colliery but the management of the colliery refused to employ the regular employees and in place of the regular employees has recruited new entrants, the lock-out is not only illegal but malassed, and also smacks of unfair labour practice. The new entrants are certainly those who are not adherents to the views of the regular employees who are union members and on whose behalf the union entered into two agreements with the management relating to terms and conditions of service of the regular employees, which I have already mentioned carller in this decesion. The employer's conduct in this case is inherently destructive to the employees' protected rights i.e. to join a union and to continue to be members in the union and to have their grievances agitated beforc the management and the authorities through the union. If it was a legal and bonafide lockout, the management in this case, would not have, after refusing employment to 195 regular employees as stated in Annexure A, recruited new employees in their place, and without such new recruitment the management could not have run the colliery from which 195 regular employees

have been locked out. The entire action of the management in refusing employment to 195 regular employees and in recruiting new hands in their place is a malafide and illegal lock out. In Harvard Law Review-Volume 85-January, 1972-No. 3 at page 680, the problem of employer's lock-out with temporary replacement that was the subject matter of a decision of an American Federal Court in the case of Indian Trucking Company vs. N.L.R.B., 440 F.2d, 562 (7th Circuit) 92, Supreme Court 106(1971) was discussed and reviewed. In reviewing the case the learned Reviewer at page 681 of Harvard Law Review observed: "The Inland Trucking Functioners' use of the lock out in comibation with temporary replacement as a bargaining weapon created a case of first impression in the Federal Court. Earlier decisions had permitted the lockout as a means to exert pressure on a union during collective bargaining; temporary replacement, however, had been sanctioned only when used to protect business interest not directly re-lated to the negotiations, but which were jeopardised by petential strikes. The case before me is in all four with the Inland Trucking Company's case. In the case before me the negotiations between the employer and comployees resulted in two agreements. The employer refused to honour the agreements. The employees raised agitation but there was no imminent threat of any strike. They demanded of the employer that the terms of the two agreements should be honoured and implemented. But the management refused to do that. As a retaliatory measure against the workmen who were members of the union, 195 regular employee of different categories were locked out by the management without notice and the management began to recruit and employ new hands in their place since those new entrants would be under the control of the management and would not alienate their allegience to the union of which the locked out employees are the member. This malafide lock out was motivated, following the negotiations over the terms and conditions of service of the regular

employees, who were union members, that had been sponsored by the union resulting in the two agreements arrived at between the management and the union which the management ultimately refused to honour. Ther was no potential threat of strike by the workmen or the union representing the workmen when on 20th October, 1970, 195 workmen who were regular employees and came to the colliery to attend to their duties and were then and there locked out by the management. Accordingly, replacement of regular employees who had been thus locked out, as is being done by the management following an illegal lock out by the management. is not only malafide and illegal but also is a species of unfair labour practice.

8. So, I hold on the materials now before me that the action of the management of P. D. Kajora colliery in stopping the workmen numbering 195 of different categories, as specifically described in Annexure A to the statement of case filed by the union, from doing their respective work with effect from 20th October, 1970 was unjustified under an illegal and malafide lock out which savours of unfair labour practice, when in place of locked out employees the management has been recruiting new entrants and is still running the collicry, even though 195 regular employees had been locked out, on and from 20th October, 1970. Accordingly all the 195 regular employees of the colliery mentioned in Annexute A to the statement of case filed by the union which shall form part of this award, should be reinstated to their respective posts and should get wages in arrear with all available allowances from 20th October, 1970 to the date on which each of them would be reinstated to their respective posts.

This is my award.

(Sd.) S. N. BAGCHY Presiding Officer.

Dated, 10th May, 1972.

# ANNEXURE 'A'

#### Pick Miners

Ι.	Kalu Mia
_	Ianki Mahato
7-	Tilak Mahato
ΙÓ.	Doman Mia
13.	Murat Mahato
	Moharali Mia
19.	Suleman Mia)
22.	Bhikan Mia Khaman Mia
-23.	Dukhi Mahato
	Jamin Mia
34.	Karim Mia
37-	Karim Mia Sukar Mia
40.	Fulu Mia
43.	Muslim Mia (Ch)
	Pachu Mia Lashkari Mia
49.	Malinda Roy
	Bodi Roy
58.	Rahan Maihi
61.	
	I oko Mondal
	Atagari Mia
70.	Kahal Singh Mahadar Tuti
75.	Shamlal Turi
70.	Dugan Turi
82.	Karn Turi (Ch)
85.	Rameshwar Turi
88.	Sanichar Turi
91.	Krishan Turi
94.	Kailu Turi Sukdew Turi
97.	Chandru Hazam
	Rameswar Rans
	Chotelul Roy
109.	Baldew Singh
	Darogi Singh
	Nasher Mia
118.	Sufani Mia

2. Chaku Mia 5. Ratul Mia 8. Matu Mahato 11. Kurban Mia 14. Toyab Mia 17. Juman Mia 20. Ganpat Mia 23. Khamu Mia 26. Hanif Mia (ch) 29. Şadik Mia 32. Chatru Mia 35. Imadali Mia 38. Israil Mia 41. Hamid Mia 44. Jolil Mia 47. Kamu Mia 50. Baneswar Roy 53. Bipan Roy 56. Kharu Kora 59. Shamlal Majahi 62. Panchu Majhi 65. Chatu Singh 68. Gaful Mia (Ch) 71. Ramkisan Turi 74. Ghanashyam Turi 77 Lashu Turi 80. Degan Turi 83. Khublal Turi 86. Mohon Turi 89. Charan Turi 92. Bhuneswar Turi 95. Mitu Turi 98. Sukdeb Turi 101. Hari Hazam 104. Sukar Rana 107. Dasarath Roy 110. Samar Singh 113. Guli Gope 116. Latif Mia 119. Hari Mia

3. Chandaram Mia 6. Sahid Mia Doharu Mia Mohadani Mia 15. Arjun Mia 18. Ghanashyam Mia 21. Lalmohammad Mia 24. Ali Hussain Mia 27. Suleman Mia (Bara) 30. Karimuddin Mia 33. Jamadli Mia 36. Khalil Mia 39. Masid Mia 42. Amir Mia 45. Jadu Mia 48. Akbar Mia 51. Goya Roy 54. Fulchand Mahato 57. Rashik Majbhi 60. Pasaka Majai 63. Dhananjoy Pandit 66. Azid Mia 69. Thakur Singh 72. Gani Turi 75. Nakul Koru 78. Bhuneswar Turi 8t. Karı, Turi (Br) 84. Robon Turi 87. Dhanki Turi 90. Kishan Turi 93. Hakim Turi 96. Ramchandra Turi 99. Bisu Hazam 102. Bhola Hazam 105. Kartick Roy 108. Jiblal Roy 111. Somor Singh 114. Suleman Mia (Br) 117. Rashid Mia 120. Habu Kora

	Underground Tramm	crs	
1. Jhari Mia 4. Mathur Mia 7. Hanif Mia 10. Majir Mia 13. Jatku Mia 16. Gobra Kora 19. Amrit Kora	2. Altamul Mia 5. Janki Mia 8. Rajan Mia 11. Churu Mia 14. Tipan Mia 17. Jointi Kora 20. Indu Kora	3. Mohammad Mia 6. Manbharan Mia 9. Mahaddin Mia 12. Jamaruddin Mia 15. Ganesh Kora 18 Prasadi Turi 21. Mangla Majahi	
	Surface Transners		
<ul><li>22. Joba Kora</li><li>25. Jahaji Bowri</li><li>28. Phani Kora</li><li>31. Apinda Kora</li><li>34. Sitaram Dhibar</li></ul>	23. Bejoy Akuria 26. Sarad Kora 29. Rasu Kora 32. Ch. Indu Kora 35. Subodh Misra.	24. Ganesh Mondol, 27. Narad Kora 30. Khandu Kora 33. Karu Mia	
	Timber Mazdoors & Mistrie	ns	
36. Sahid Mia 39. Khudirani Goswami	37. Kishan Singh 40. Chuna Akuria	38. Juraram Gope 41. Sahadev Roy.	
	Haulage Khalasi		
42. Bhuta Kora 45. Gafur Mia	43. Kali Sarma 46. Dhananjoy Gope.	44. Sankar Akuria	
	Pump Kha	lasi	
47. Dasarath Patra	48. Mohan Biswas	49. Nepal Misra	
Onsetter	Sweeper	Boiler Fireman	
50. Amjad Mia 53. Garib Hari 56. Fulmani Kora (Ash Kain)	51. Gopal Gope 54. Rabi Kora 57. Jagadish Sarma (Line Mazdoor)	52. Habul Hari 55. Kalu Seikh	
	Wagon Loader		
58. Rani Bowrin 61. Khandi Kora 64. Fulmani KoraJ 67. Laxmi Kora.	59. Gani Bowrih 62. Baisakhi Kora 65. Ch. Khandi Kora	50. Badal Bowri 63. Jamuna Kora 66. Kajali Kora	
	Munshi		
68. Khitish Chatterjee		69. Prafulla Patra	
70. Ayub Mia	<b>Min</b> ing Sirdar 144	71. Prabhat Chowdhury	
Chaprashi & Guard			

72. Bhikam Singh 75. Debu Akuria—W. E. Khalashi

73. Ganu Gope 76. Kali Charan Mullick—Clerk.

74. Satish Chattaraj (Lamp Issuer)

N.B. -- Mistakes in the serial numbers are mistakes in Annexure "A" of Union's Written Statement.

S.O. 1377.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the Industrial dispute between the employers in relation to the management of Nimcha Colliery of Messrs. Nimcha Coal Company Limited; Post Office Raniganj, District Burdwan, and their workmen, which was received by the Central Government on the 16th May. 1972. May, 1972.

BEFORE THE CENTRAL GOVERNMENT IN TRIAL TRIBUNAL AT CALCUTTA INDUS-

REFERENCE No. 63 OF 1971

Parties:

Employers in relation to the management of Nimcha Colliery of Messrs. Nimcha Coal Company. AND

Their workmen.

Sri S. N. Bagchi Presiding Officer.

APPEARANCES:

On behalf of Employers.—Absent.

On behalf of Workmen.-Sri B. Malkhandy, Bar-at-Law.

Industity: Coal Mines

STATE: West Bengal

[No. 6/78/70-LRII.]

# AWARD

By Order No. L-1912/21/71-LR.II, dated 26th April. 1971 the Government of India, in the Ministry of Labour. Employment and Rehabilitation (Department of Labour and Employment), referred the following industrial dispute existing between the employers in relation to the management of Nimcha Colliery of Messrs. Nimcha Coal Company and their workmen, to this Tribunal, for adjudication, namely:

"Whether the suspension of Shri Asit Kumar Rov, General Clerk from the 30th April, 1970 by

the management of Nimcha Colliery of Messrs. Nimcha Coal Company Limited, Post Office Raniganj, District Burdwan is justified? If not, t ownat relief is he entitled?"

- 2. Notices of reference were issued on 6th May, 1971 to both the parties. The first notice of the tribunal which was sent to the Manager, Nimcha colliery was returned with the remark "Left without address". Then the notice was again sent to the Head Office address of the company. It was received by somebody on 16th June, 1971 for the Nimcha colliery vide acknowledgement receipt. On 9th July, 1971 the union filed its statement of case. On 21st March, 1972 the tribunal fixed 3rd April, 1972 for fixing the date of hearing which was notified to both the parties. On 3rd April, 1972 the union through its learned Counsel Mr. Malkhandy appeared but the management did not. 2nd May, 1972 was fixed for peremptory hearing and notice of the said date was sent per registered post to the management at its colliery address and Head Office address. On 2nd May, 1972 when the case was called on for hearing the management did not appear but the union through its learned Counsel appeared. The management did not file any statement of case. So the case was taken up ex-parte.
- 3. The wworkmen's case represented by the Colliery Mazdoor Sabha (CITU) is as follows: Sri Asit Kumar Roy was appointed as an Assistant Cashier on 26th August, 1964 by the Manager of the Nimcha Coal Company Limited. On 29th September, 1967 the workman was directed to assist the Despatch clerk and Store-keeper and was designated as General clerk. He is a permanent workman. On 30th April, 1970 Roy was suspended pending enquiry by the Director of the Nimcha Coal Company Limited. In paragraph 4 of the state-ment of case it is stated that the said order of suspensistence allowance as per rules. On 30th April, 1970 a chargesheet was issued by the Director of Nimcha Colliery against Sri Roy with the allegations that he was responsible for not submitting raising report, for supply of sub-standard and bad coal and for behaving improperly with the customers and railway authorities. Sri Roy replied to the said charge in due time denying the allegations and asserting that the charges were false, fabricated and motivated. A pretended enquiry was held on the charges by Sri B. N. Ghosh, Assistant Manager of the colliery as an enquiry officer and Sri Roy attended the enquiry. After the enquiry was concluded, Sri Roy was not informed about the result of the enquiry nor any intimation was given to him. Sri Roy has not been paid his wages since the date of his suspension nor Sri Roy has been paid any subsistence allowance for the period of suspension as required to be given under the rules. The Union asserts that nonpayment of salary and/or subsistence allowance to Sri Roy is illegal, malafide and arbitrary. The union contends that Sri Roy ought to have been informed the result of the enquiry and that non-payment of wages and/or salary and/or wages from 30th April, 1970 is illegal, arbitrary. The union, therefore, claims the following reliefs against the employer as follows: (a) a declaration that the order of suspension was illegal, arbitrary and malafide; (b) reinstatement with full back wages and continuity of service; (c) a declaration that non-payment of subsistence allowance is contrary to rules and illegal and for direction to pay immedi ately all dues under the law.
- 4. Ext. 1 is the letter of appointment dated 26th August, 1964 whereby the Manager of the Colliery appointed Sri Asit Kumar Roy as Assistant Cashler of the Colliery. Clause 4 of the letter says that his services may be terminated with a month's notice on either side. Ext. W 2 is a letter dated 29th September, 1969 by which the Manager designated the workman as General clerk with a direction to assist despatch clerk and Storekeeper. Ext. W 3 is an order dated 30th April, 1970 which was received by Sri Asit Kumar Roy.

The Director of Nimcha Coal Company passed the order Ext. W. 3 which reads as follows:

"Whereas a disciplinary proceeding against you is contemplated now, therefore, the undersigned in exercise of the powers conferred by Rule 18(1) of Coal Mines Standing Orders nereby places you under suspension with immediate

You will, however, be entitled to subsistence allowance as per Rules."

On 30th April 1970 another order was issued which is Ext. W. 4 under the signature of the Director of the company containing charges with seven heads framed under Paragraph 18(c), (1) and (i) of the Coal Mines Central Standing Order Rules for wilful insubordination and disobedience and habitual neglect of work causing wilful damage to work and property. Ext. W 5 is the copy of the reply to the charges given by the workman Asit Kumar Roy on 6th May, 1970. Ext. W. 6 dated 13th June, 1970 is a letter written by the General Manager of Nimona Coal Co. Ltd. to the workman intimating him that Assistant Manager B. N. Ghosh would hold a departmental enquiry against Sri Roy on 24th June, 1970 at 10 A.M. at the Nimoha colliery office, Sri Roy was requested to attend with all relevant papers as well as his witnesses if any. He was further informed that if he failed to attend the enquiry it would be held in his absence without any reference to him. On 24th June, 1970 Sri Roy attended the departmental enquiry held by Sri Ghosh.

- 5. Now, thereafter he has received no intimation as to whether the enquiry has been abandoned and the charges have been withdrawn or whether there has been a final order disposing of the enquiry on a finding that the charges were not proved or on a finding that the charges were proved leading to the dismissal of Sri Roy from his post. The statement of case filed by the union on behalf of the workmen nowhere says that any dispute as that referred to for adjudication by this tribunal was raised either by Sri Roy or by the union espousing the cause of Sri Roy before the manner and that the management refused to accede agement and that the management refused to accede to Sri Roy's demand or the union's demand sponsoring Sri Roy's cause. The failure report by the Assistant Labour Commissioner, Central, sent to this tribunal says that the union raised an industrial dispute in their letter dated 11th January, 1971 (copy enclosed) before the Assistant Labour Commissioner but no copy of that letter along with such report was sent to this tribunal, over the alleged illegal suspension of Sri Asıt The Assistant Labour Commissioner Kumar Roy. Kumar Roy. The Assistant Labour Commissioner fixed 22nd January, 1971 for discussion but the management failed to attend the discussion. The case was adjourned to 1st February, 1971 for holding conciliation proceedings. The proceedings were adjourned to 10th February, 1971, at the request of both the management and the union. On 10th February, 1971 both the parties attended and discussed over the dispute. The proceedings were again adjourned to 20th February, 1971 at the instance of both th eparties. On 22nd February, 1971, the representative of the union duly attended but nobody on behalf of the management participated. Consequently the proceedings were held exparte and ended in failure (vide the copy of the report in record).
- 6. Sri Roy gave his evidence. From his evidence it appears that when he was suspended he used to draw Rs. 250/- as his emoluments per month. He did not state that over his suspension he raised any dispute before the management. The letter sent by Sri Roy per registered post with acknowledgement due to the Director, Nimcha Colliery, Ext. W 8 is dated 2nd December, 1970 consisting of four paragraphs. The first paragraph speaks of suspension, chargesheet, his explanation and the enquiry and his attending the enquiry, and complains that he had not been informed about the result of his enquiry. He states in paragraph 1—"I have not yet been received any information from your end. It is needless to say that suspension period

is going to complete 8 months." In second paragraph he says. "In your letter dated 30th April, 1970 where you admitted that as per rules you would pay subsistence allowance during suspension period but the same has not yet been remitted by your office". In paragraph 3 he states that salary of April, 1970, quarterly bonus, profit sharing bonus had not also been remitted by the Manager, Nimcha colliery in spite of his personal request and letter. The last paragraph reads as follows: I think these irregularities are not within your knowledge and hope after receiving this prayer you will be kind enough to give necessary order for resuming duty realising the embarasing pecuninary position of one of your obedient petty clerks you will be also pleased to advise your office to clear up my dues in the meantime. So by this letter no dispute was raised complaining illegality of suspension and domestic enquiry. He demanded his arrear claim, etc. and arrear suspension allowance and prayed that he should be allowed to resume his duty. He did not challenge the bonafide and legality of the suspension order, chargesheet and the enquiry. Sri Roy in his evidence stated that the suspension order should be declared void and he should be reinstated to his post with back wages.

7. Before an industrial tribunal proceeds to exercise its juridiction in adjudicating an industrial dispute, it is incumbent on the tribunal to decide whether rima facie the dispute referred to for adjudication is an industrial dispute. The prima facie character of the industrial dispute must be determined from the yleadings, in this case the statement of case filed by the union for the workman. The statement of case filed by the union consist of 11 pragraphs. Nowhere the union stated that the workman Asit Roy made a demand of the management of the colliery challenging the bot affdes and legality of the suspension order and the departmental enquiry and claiming reinstatement on that core to his post. The statement of case would not show that the union that sponsored the cause of Sri Roy before the Conciliation officer had, before approaching the Conciliation officer, placed the demand for and on behalf of Sri Roy before the management of the colliery, asserting that the order of suspension and the departmental enquiry were illegal and malafide and that Sri Roy should be reinstated to his post with back wages and allowances. It is true that the management of case but that does not absolve the tribunal from its legal duty to decide whether it has the prima facte urisdiction to entertain the dispute under reference at an industrial dispute and to adjudicate thereon. It is needless to say that in view of the decisions in the case of Sinchu Resettlement Corporation vs. Industrial Tribunal, Gujarat. 1968 I LLJ, p. 834 S.C. and Feeder Llovis & Co., vs. Lt. Governor, Delhi, F. L.R. 1970(20) p. 133, the materials in the statement of case filed by the Union as well as the failure report would not entit this tribunal to hold that the union, espousing the curse of a single workman, as in this case, raised the dispute before the Conciliation Officer. Section 2A of the Industrial Disputes Act 1947 reads as folic ws:

"D'smissal, etc. of an individual workman to be deemed to be as industrial dispute—Where any employer discharges, dismisses, retrenches or otherwise terminates the service of an individual workman, any dispute or difference between that workman and his employer connected with or arising out of, such discharge, dismissal, retrenchment or termination shall be deemed to be an industrial dispute notwithstanding that no other workman nor any union of workman is a party to the dispute."

There has been reither any discharge nor dismissal not ten fination of rervice of Sri Roy. So, on the statement of case itself filed by the union, the dispute under

reference is not an industrial dispute. Accordingly, the reference is incompetent in law and this tribunal cannot exercise juridiction in entertaining and adjudicating upon the dispute under reference which does not relate to an industrial dispute.

8. It is clear from the materials on record that on 30th April, 1970 the Director of the Company suspended Sri Roy pending departmental enquiry followed by chargesheet. Sri Roy gave an explanation to the chargesheet. Sri Roy gave an explanation to the charges. Then there was a department enquiry; it was concluded on 24th June, 1970, vide Ext. W-7. On 2nd December, 1970 Sri Roy got no information as to where the departmental enquiry stood. So, he wrote a letter to the Director of the company that under his order he should get subsistence allowance and he also claimed salary for April, 1970 and allowances and bonus. He wanted that by necessary order passed by the Director he should be allowed to resume his duty Now, suspension pending departmental enquiry is permisible under Rule 18 of the Certified Standing Order which says amongst other things, "Where, however, a period of suspension pending departmental enquiry exceed a ten days the workmen shall be paid half the wages for such period in excess of ten days". In this case the Director, vide Ext. W 3, while suspending him with effect from 30th April, 1970 made it clear that Sri Roy, workmen under suspension will be entitled subsistence allowance as per rules. So, upto 9th May, 1970 Sri Roy may get no subsistence allowance but from 10th May, 1970 till the final order under the departmental proceedings which is presumed to be still pending, he may get half his wages, that means at the rate of Rs. 125/- per month. The Director passed the suspension order and issued the chargesheet, appointed the Assistant Manager as Enquiry Officer vide Ext. W 3 and W 4. Under the very order Ext. W 3 read with Rule 18 of the Certified Standing Rules for the colliery Sri Roy may merely get subsistence allowance at Rs. 125/- per month on and from 10th May, 1970 till the final order is passed in the departmental proceedings There can be no doubt and dispute about it. The General Manager of the Company appointed the enquiry officer. Rule 18 of the Standing Order rule does not say who will pass the order of suspension Mr. Malkhandy the learned Counsel appearing for the Union relying on paragraph 41(10) of the Coal Mines Regulation 1957 submitted that the Director had no Regulation 1957 submitted that the Director had no legal authority to suspend the workman and that it was the Manager who could only suspend the workman. So. Mr. Malkhandy submitted that the order of suspension was illegal and without jurisdiction of the Director. Paragraph 41 clause 10 of the Coal Mines Regulation 1957 reads as follows: "The Manager may recommend on the graph disciplinary actions are not the graph disciplinary actions are not seen as the graph disciplinary actions are not seen as the graph of the coal Mines are not seen as the graph disciplinary actions are not seen as the graph of the graph suspend or take such disciplinary action against any employee for contravention of any of the provisions of the Act, this regulation, orders made thereunder". The Manager may suspend or may take disciplinary action against any employee when the employee contravenes any of the provisions of the Mines Act, Coal Mines Regulations or orders made thereunder. But the charges would show vide Ext. W 4 that the disciplinary action was taken and the order of suspension was passed not for contravention of any provisions of the Mines Act or Mines Regulation or orders made there-under. Sri Roy allegedly violated office routine instructions and instructions issued by the Head office and did his work per functorily, negligently and behaved insolently and insubordinately. Paragraph 41(10) of the Coal Mines Regulations authorizes the Manager to suspend or to take disciplinary action only when the employee contravenes the provisions of Mines Act, Regulations or orders made thereunder. The owner of the colliery is the Limited company. A Limited company through its Director can pass any order relating to appointment and dismissal of any staff of the comto appointment and dismissal of any stair of the company, a director being the executive of the Limited company that is the Master. So, Mr. Malkhandy's argument that only the Manager of the Company not the Director of the company was competent to pass the suspension order and order initiating departmental enquiry could not impress me. The company is a limited company and is the owner of the colliery. It

acts through its agents or the executive i.e. the Board of Directors. The Director can very well appoint and dismiss an employee of the company and as such can pass order of suspension. The order of suspension was passed pending departmental enquiry by the Director under Certified Standing order Rule 18. Therefore, that order is perfectly legal. Now, so long as the suspension order will continue the employee concerned acquires a right only to get under rule 18 of the Certified Standing Order rules to get subsistence allowance. If the period of enquiry exceeds 10 days the employee shall get half his wages as I have already found as subsistence allowance. The departmental enquiry should be presumed to be still now pending. The tri-bunal has no jurisdication todirect the management of bunal has no jurisdication todirect the management of the colliery to conclude the enquiry by passing a final order in the enquiry. It can only record that under Rule 18 of the Certified Standing Order rules read with the Director's suspension order the workmen may get Rs. 125/- per month from 10th May, 1970 till the man-agement concludes the departmental enquiry by pass-ing a final order thereon. So long as no final order in the departmental proceedings is passed by the management, this tribunal has no jurisdiction on the materials on record to declare that the suspension order is illegal. For the temporary suspension of the order is illegal. For the temporary suspension of the contract of service the only right the workman Asit Roy may have acquired is to get the suspension allowance as already found. Mr. Malkhandy referred to me the decision of the Punjab High Court in the case of Warkman of Magaza Kundan Laguage Steel Laduage. of Workmen of Messrs. Kundan Iron and Steel Industries—Petitioner vs. The Presiding Officer, Labour Court, Jullunder and another, reported in A.I.R. 1971 Officer, Labour Punjab & Haryana 427 to establish the proposition that when the suspension order is illegal the workman is entitled to his salary from the date of suspension. In that case Messrs, Kundan Iron and Steel Industries, i.e. the management retrenched four of its workers and suspended another three with effect from 31st July, 1960. The union espoused the cause of both the classes of workmen and a dispute was raised which was referred to adjudication by Tribunal. In that case the tribunal held that the suspension was illegal and in-operative. There was closure of the industry after the operative. operative. There was closure of the industry after the reference. So, it was held that the suspended workers should have been allowed to have had continued in service till the closure of the business and was therefore entitled to wages upto that time. That decision fore entitled to wages upto that time. That decision does not help us in the present case. The first question is whether the suspension was illegal. Mr. Malkhandy submitted that the suspension and are the suspension are the suspension and are the suspension are the suspension and are the suspension are submitted that the suspension order passed by the Director was illegal and that if it would have been passed by the Manager it would have been legal. But I could not accept his submission. In the Punjab Haryana case, supra, there was no departmental proceedings pending. There was no suspension pending departmental proceedings. Here the suspension was ordered pending departmental proceedings and the departmental proceedings was conducted but not con-cluded following the suspension. The management cluded following the suspension. The workman attended the enquiry 70. Thereafter the management has held the enquiry. on 24th June, 1970. Thereafter the management has not informed the workman whether the workman has been exonerated of the charges or has been dismissed So, the only conclusion to which I can from service. arrive at is this that the workman may get subsistence allowance as under the order of the Director. But as the reference it self is incompetent, I cannot express any final opinion as to whether or not the workman is entitled to subsistence allowance and if so for which period and for what amount. All that I have observed earlier would illustrate the actual situation arising out of the order of suspension and the departmental proceedings, which may be presumed to have been continuing even today without any final order. In the result, the reference is rejected.

This is my award.

(Sd.) S. N. BACCHI, Presiding Officer.

Dated 9th May, 1972.

[No. L/1912/21/71-LRII.]

S.O. 1378.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Calcutta, in the industrial dispute between the employers in relating to the management of Bankola Colliery of Messrs Burrakur Coal Company Limited, Post Office Ukhra, District Burdwan and their workmen, which was received by the Central Government on the 16th May, 1972.

BEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA.

REFERENCE No. 68 of 1971

#### PARTIES:

Employers in relation to the management of Bankola Colliery of Messrs Burrakur Coal Company Limited.

#### AND

#### Their workmen

PRESENT:

Sri S. N. Bagchi, Presiding Officer.

Appearance:

On behalf of Employers.—Sri Monoj Kumar Mukherjee, Advocate.

On behalf of Workmen.—Sri B. Malkhandy, Barat-Law.

STATE: West Bengal

INDUSTRY: Coal Mines.

#### AWARD

By Order No. L-1912/28/71-LR.II, dated the 5th May. 1971, the Government of India. in the Ministry of Labour. Employment and Rehabilitation (Department of Labour and Employment), referred the following industrial dispute existing between the emplovers in relation to the management of Bankola Colliery of Messrs Burrakur Coal Company Limited and their workmen, to this Tribnal, for adjudication, namely:

"Whether the management of Bankola Colliery of Messrs Burrakur Coal Company Limited, Post Office Ukhra, District Burdwan was justified in stopping from work from 4th October, 1969 and dismissing from 24th November, 1969 Sarvashri Jetha Majhl, Brij Mohan Chowhan, Narthu Chowhan, Noor Mohammad, Kandan Mathl, Ramkar Gope, Sarafift Joiswara and Dhani Singh, Dressers of Bankola Colliery If not, to what relief the workmen concerned are entitled?"

2. On 22nd April 1972 the union appeared for the workmen through Sri S. C. Ukil. Bar-at-Law and the management through its learned Counsel Sri Monot Kumar Mukheriee. On hearing the learned Counsel for both the sides with reference to the statement of case filed by both the sides, one preliminary point arose for consideration. The union representing the workmen filed its statement of case on 12th July. 1971. On 10th April, 1972 by a petition the management filed a statement of case and/or reioinder to the union's statement of case and/or reioinder to the union's statement of case. The management in its retition gave a detailed reason for the delay in filing its statement of case due to Nationalisation of Cockings Coal Mines and consequent dislocation of the business of the Burrakur Coal Company Limited, the owner of the colliery concerned, i.e., the employer and the reioinder was accepted on condoming the delay. Nowhere in its statement of case filed by the union representing the cause of the workmen it has been stated that the demand as in the dispute under reference had been made by the workmen concerned of the management and/or by the union espousing the cause of the workmen or by the union espousing the cause of the workmen or by the union espousing the cause of the workmen or by the union espousing the cause of the workmen or by the union espousing the cause of the workmen or by the union espousing the cause of the workmen, the union approached the Government with the demand as in the dispute for conciliation.

3. The management in paragraph 3 of its statement of case states, "that no demand in respect of the subject matter of the reference having had been raised with the management before agitating the same with the conciliatory machinery, so the reference is not maintainable in law". On the statement of case filed by the union as well as by the management Sri Mukherjee, learned Counsel for the management on 17th April, 1972 referring to paragraph 3 of the management's statement of case submitted that no demand in respect of the subject matter of the reference having had been raised with the management before agitating the same with conciliatory machinery, the reference was not competent in law and that the preliminary point should be heard and decided first. The learned Counsel for the union thereupon filed a petition praying for a month's time to amend the written statement and to file a rejoinder to the management's statement of case. On 27th April, 1972 vide order sheet the tribunal informed the parties that the only question before the tribunal for consideration at present would be whether in fact either the workmen or the union raised any demand regarding the matter under reference before the management at any time, and that other matters involving merit of the case under reference between the parties would be considered after the decision on the preliminary point. So, 7 days time was allowed to the union to take steps as prayed for. The union filed a rejoinder on behalf of the workmen to the emanagement's statement of case, on 4th May 1972, the date fixed for hearing of the matter on the preliminary point. Traversing paragraph 3 of the statement of case filed by the management the union in paragraph 3 of its rejoinder filed on 4th May, 1972 states as follows:

"The allegations made in paragraph 3 of the written statement of the employers are denied. It is denied that no demand was raised with the management before agitating the same with the Conciliatory Machinery or that the reference is not maintainable in law was alleged or at all. It is further denied that any demand as alleged is necessary. In any event the demand is not a cause of action in this case. Without prejudice to the aforsaid the union stated the the workmen from time to time between October 23, 1969 and December 11, 1969 raised disputes with the management and when the management failed to consider the same the dispute was agitated before the Conciliatory machinery and on this basis the failure report in the above reference is made."

The management's case in paragraph 3 of the statement of case is that no demand in respect of the subject matter of the reference having had been raised with the management before agitating the same before the Conciliatory machinary is not maintainable in law. It is clear from the rejoinder filed on 4th May, 1972 by the union that before the management the union raised no dispute over the subject matter of the reference. The workmen from time to time between October 23, 1969 and December 11, 1969 raised the dispute with the management and the management failed to consider the same and then the dispute agitated before the conciliatory machinery (vide paragraph 3 of the rejoinder filed by the union on 4th May, 1972).

4. Now, let us see how the workmen raised the dispute before the management. The reference shows that it consist of two parts. The work of the workmen named in the schedule to the reference was stopped from 4th October, 1969. This is the first part and the second part is that those workmen such as Svs. Jetha Majhi, Brij Mohan Chowhan, Narthu Chowhan, Noor Mohammad, Kandan Majhi, Ramker Gope, Sarafjit Joiswara and Dhani Singh, Dressers were dismissed from service with effect from 24th November, 1969. So, the subject matter of the dispute

is the stopage of work followed by dismissal of the workmen. Workmen Kandan Majhi, witness No. 1, a roof dresser in Bankola colliery said that his work was stopped from 4th October, 1969. After his work was stopped he was chargesheeted and after an enquiry on the chargesheet his services were dispensed with on the chargesneet his services were dispensed with by dismissal. After the work ceased he and 7 other workmen whose work was stopped approched the Manager on 23rd October, 1969. Those eight workmen demanded of the Manager their employment. The Manager refused to employ them. Then those eight workmen including the witness again approached the Manager in December, 1969, and demanded ed the Manager in December 1969 and demanded their employment of the manager when the Manager their employment of the manager when the Manager told them that they had been dismissed from service. After 23rd October, 1969, as Sri Kandan Majhi the witness workman said, when the Manager refused to give him and his other seven co-workers employment, they approached the Union and the union filed a case at Raniganj before the Conciliation officer. The witness Kandan Majhi, Jetha Majhi, Ramkar Gope, Noor Mohammad, Dhanai Singh, Sarafjit Joiswara and Narthu Chowhan and Brij Mohan Chowhan are affected workmen. In cross-examination this witness Kandan Majhi said that they had sent five letters per registered post to the address of the Manager. Dinesh Singh, Secretary of the union had sent those registered post to the address of the Manager. Dinesh Singh, Secretary of the union had sent those 5 letters per registered post with acknowledgement due. Slips of acknowledgement of these letters are with Dinesh Babu. The last letter was written by Dinesh Babu, Secretary of the local Sabha in the month of December, 1969 and no letter was addressed to any one except the Manager for and on behalf of the workmen. To him it was suggested in cross-examination that none of the eight workmen ever approached the Manager nor wrote any letter to him. The witness said in cross-examination that letters The witness said in cross-examination that letters written by Dinesh Babu to the Manager regarding their stoppage of work and dismissal were signed by them. The witness signed the letters and his seven other colleagues gave their respective thumb impressions on the letters. Sri Brij Mohan, workman witness and that her work was stopped on 4th ness no. 2, said that his work was stopped on 4th October, 1969 and that after the work was stopped they all went to the Manager and demanded of the their work. But the Manager refused to hem. So they all approached the Manager Manager their work. But the Manager refused to employ them. So they all approached the Manager in December 1969 and demanded of the Manager their work but the Manager refused. In cross-examination this witness said that on 5th or 7th Otober, 1969 the eight workmen approached the union and that the workmen did not write any letter to the company nor got any letter written by the union for them regarding their employment. He further said in cross-examination that 13 or 14 days after their work was stopped on 4th October, 1969 their demand was placed before the Conciliation officer by the union. Therefiter the conciliation proceedings went on and they. Manager before the Conciliation officer by the union. Thereafter the conciliation proceedings went on and they, i.e. all the workmen attended the conciliation proceedings and did nothing else. In answer to Tribunal's question as to what they did after their dismissal he said letter was sent by the Secretary of the union whom the witness had approached. He said that the letter might have been addressed to the Manager and that it was sometimes in the end of December, 1969. The union proved one letter Ext. Wi. It is dated 23rd October 1969. The management admitted the letter. One person Narthu Chowhan did not sign the letter. Kandan Maihi signed the letter. It is impossible to divine whether Jetha Majhi. Dhanai Singh. Nor Mahammad. Sarafiit Joiswara gave thumb impression or wrote their names in Hindi but it is singn. Nor Manammad. Saraint Joiswara gave thinds impression or wrote their names in Hindi but it is clear that Bril Mohan Chowhan signed his name in Hindi. The letter was addressed to the Manager. It was in reply to the Manager's letter dated 17th October 1969. Paragraphs 1, 2 and 3 of the letter read as her 1969. follows:

"1. We have not given written order that we have been released from the above colliery and asked to join duty at Mudidih Colliery on and from 6th October 1969.

- In our original appointment letter it has not been mentioned that our services are transferable.
- We have been working in the above colliery since 25 years but we have never been asked to go to other place."

It appears from the contents of the letter that the workmen were transferred by the management and were asked to join their duty at Mudidih colliery on and from 6th October 1969. The workmen challenged the validity of the transfer order on the ground that in their original appointment letters it was not mentioned that their services were transferable They refused to obey the transfer order because they were working in the colliery for 25 years and there was no indication in the letter of their appointment that their services would be transferable. So the letter dated 23rd October 1969 written by the workmen to the Manager relates to their grievance against the order of transfer and nothing else The next letter is Ext. W2. It was admitted by the management. This letter was addressed to the Manager in reply to the chargesheet, upon which the management held domestic enquiry against the workmen. The signatories of the letter Ext. W2 dated 31st October 1969 are Brij Mohan Chowhan, Dhanai Singh, Jetha Majhi, Sarafjit Jaiswara, Kandan Majhi, Narthu Chowhan, Noor Mohammad and Ramker Gope, all dressers. Noor Mohammad and Ramker Gope, all dressers.

The letter Ext. W2 addressed by those eight workmen to the Manager is a reply to the chargesheet dated 20th July 1969 upon which the Manager held the domestic enquiry against the workmen for their refusal to join Mudidih colliery when ordered to do so on transfer from Bankola colliery both under the management of the Burrakur Coal Company Limited. In this letter it is said that after participation in the Colliery Mazdoor Sabha, Raniganj, the management stopped their work on and from 4th October 1969 withstopped their work on and from 4th October 1969 without any prior notice or information against which they protested. They received registered letters from the Manager containing the order that their services were transferred to Mudidih collier in Bihar. Against the stoppage of work following the order of transfer of workmen numbering 8, they protested. In spite of their protest no justice was done to them. Then they approached their union, Colliery Mazdoor Sabha, Raniganj and a case was filed for conciliation on 24th October 1969. The case was still then pending. They challenged the validity of the transfer order and sigmatised the same as a species of victimisation. They denied the charge and demand withdrawal of the charges and re-employment to their drawal of the charges and re-employment to their respective posts. Ext. W3 is a copy of letter addressed to the Manager dated 18th November, 1969. It was signed by Narthu Chowhan, Sarafjit Jaisowara, Kandan Majhi, Brij Mohan Chowhan and was appended with thumb impressions of Jetha Majhi, Noor Moham-mad and Dhani Singh and Ramkar Gope it is relating lating to the departmental enquiry against those workmen. In this letter the workmen complained against the illegaltiy and irregularly in the conducting of the departmental proceedings against them and den-ial of their right to defend. By that letter they recorded their strong protest against the illegal and unjust action of the enquiry officer as well as the enquiry proceedings. These are all the letters. So, between October 23, 1969 and December 11, 1969 according paragraph 3 of the rejoinder of the union the workmen raised dispute with the Manager. The letters which were exhibited for the workmen did not contain even a whisper regarding the dismissal of the workmen. According to the reference they were dismissed with effect from 24th November, 1969. The witness Kandan Majhi said that no letter than a delication of the said that the letter was a delication. With effect from 24th November, 1969. The witness Kandan Majhi said that no letter was addressed by the workmen to any one other than the Manager and that the last letter was written by Dinesh Babu. Secretary of the local Sabha to the Manager in the month of December, 1969. No letter of any date in the month of December, 1969 was called for from the Manager nor any copy thereof was produced by the workmen. The copy of the letter dated 18th Novem-

ber, 1969 sent per registered post to the Manager which is Ext. W3, ie, is of the month of November does not relate to any matter relating to the dismissal of the workmen which was effected on 24th November, 1969. The other two letters, Ext. W1 and W2, as I have already pointed out, do not cover any matter relating to dismissal of the workmen. According to Kandan Majhi a letter was written on their behalf by Dinesh Babu, the Secretary of the union, who did not Board the witness box as a witness nor a copy of such letter was produced nor any such letter on producing its copy was called for from the management. According to Kandan Majhi eight workmen including himself approached the Manager on 23rd October, 1969 and in December, 1969 and demanded on both occasions of the Manager their re-employment and on both occasion the Manager refused to accede to their demand. This witness said in examination in chief that after 23rd October, 1969 when the Manager rerefused to give them employment they approached the union and the union filed a case at Ranigaj before the Conciliation officer. So, according to this witness the Conciliation officer. So, according to this witness union was not aproached after the dismissal of eight workmen on 24th November, 1969 at any time after 24th November, 1969. The wintness and his colleagues approached the union after the Manager refused to employ them, following stoppage of their work on 4th October, 1969 on transfer, on their demand made on 23rd October, 1969. The other witness Brij Mohan Chowhan said that on 5th or 7th October, 1969 he and his colleagues approached the union and no letter was written for them either by themselves or by the union for them addressed to the company for their employment. 13 or 14 days after their work was stopped on 4th October, 1969, according to this witness, demand was placed hefers the Consiliation officer by the Union There ed before the Conciliation officer by the Union Thereafter the conciliation proceedings went on and the witness and his colleagues attended the conciliation procecdings. So, according to both the witness sometime in the month of October, 1969 after their demand for employment was refused by the Manager, they approached the union and the union filed a case before the Concillation officer. Therefore, regarding dismissal of the eight workmen which was effected on 24th November, 1969 there could be no occasion for raising a dispute, if at all raised, either before the management or before the Conciliation officer by the union. Copy of the failure report dated 5th March, 1971 which came to this tribunal with the order of reference and is a part of the record, given by the Assistant Labour Commissioner to the Secretary to the Government of India, Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), New Delhi, the subject of conciliation was industrial dispute between Bankola Colliery of Messrs Burrakar Coal Company Limited and Colliery Mazdoor Sabha regarding illegal transfer and unjust stoppage of work of Sri Jetha Majhi, Dresser and seven others by the management. So, the industrial dispute that was raised by the union espousing the cause of eight workmen did not comprise of the matter relating to the dismissal of eight workmen that was effected by the order of the management on 24th of November, 1967. The evidence of two witnesses and the subject matter referred to by the union for concilisation as appearing from the failure report would show that no industrial dispute or any dispute was raised either by the workmen or by the union espousing the cause of the workmen either before the management or before the Conciliation officer covering the subject matter of the dispute under reference. The subject matter of the dispute before the Concilisation officer was one of stoppage of work which was effected by the order of the management dated 4th October. 1969 and transfer order following the stormage of work and only such dispute before the Concilisation officer was raised by the union on behalf of the workmen, but not the subject matter relating to dismissal of the workmen by the management with effect from 24th November, 1969. In paragraph 6 of its statement of case the management stated that the management

ordered the transfer of the concerned workmen to Mudidih colliery with effect from 6th October, 1969 by an order dated 1st October, 1969 and that in the by an order dated 1st October, 1969 and that in the said order it was also specifically mentioned that the workmen will be relieved of their duties of Bankola colliery on and from 4th October, 1969. As the workmen were transferred with effect from 6th October 1969 from Bankola colliery to the management's Mudidih colliery, they were relieved of their duties at Bankola colliery with effect from 4th October 1969 and they did not report for duty at the colliery on 4th October, 1969. So the stoppage of work and the transfer are two inter-related incidents. That was the subject matter of conciliation in view of he dispute subject matter of conciliation in view of he dispute raised by the union on behalf of the workmen before the Concillation officer but no dispute was raised by the union, as would appear from the subject matter of the dispute that was referred to be conciliated by the Conciliation officer, regarding the dismissal of the eight workmen by the management with effect from 24th November, 1969. There can be no doubt and 24th November, 1969. There can be no doubt and dispute that as the workmen refused to comply with dispute that as the workmen refused to comply with the transfer order which was to be effective from 6th October, 1969, they were chargesheeted for insubordination by the Manager. The enquiry officer held an enquiry against the eight workmen and ultimately the workmen were dismissed from their service with effect from 24th November, 1969. So, the alleged stoppage of work on 4th October 1969, of the workmen resulted from the order of transfer, passed on 1st October 1969, which was to be effective on and from 6th October 1969. So, the workmen were relieved of their duty to be perforfmed at Bankola colliery with effect from 4th October 1969. On 6th October 1969 the workmen were to join at Mudidih colliery of the management in Bihar. They refused to obey the management in Bihar. They refused to obey the order. This was followed by the chargesheet and the refused to obey the dismissal. So, from the order of transfer to the order of dismissal the incidents are inextricably inter-related. The failure report would show that the union, by its letter dated 21st January, 1971 tha means about one and half years after the order of dismissal passed on 24th November 1969, raised the dispute before the Concilisation officer but still then the subject matter of the dispute was only illegal transfer and unjust stoppage of work but not anything con-cerning the order of dismissal. But the schedule to the reference, as I have already noted, consists of two parts, the stoppage of work from 4th October, 1969 and dismissal from 24th November, 1969 I have already pointed out that the order of transfer was passed on 1st October 1969 to be effective on and from 6th October 1969 wherefor the workmen were relieved of their duty on 4th October 1969 in order that they could join in their duty in Mudidih colliery in Bihar on 6th October 1969. As they refused to obey the order, they were chargesheeted and dismissed. So, dismissal part cannot be separated from the transfer part of the order though the transfer part of the order is not specifically the subject of reference. But it is incithe order though the transfer part of the order is not specifically the subject of reference. But it is incidental to the stoppage of work with effect from 4th October 1969. With the stoppage of work the matter did not rest. It was followed by chargesheet and dismissal. So, all the incidents following the date of passing the transfer order right upto the dismissal are inextricably linked together in a chain and no link of it can be served from the other. Unfortunately, however, the union raised no dispute on behalf of the workmen relating to the subject matter of dismissal following departmental enquiry against the eight workmen who were chargesheeted, but still that subject matter has been made a subject of reference for adjudication

5. So, on the face of these materials. Mr. Mukheriee the learned Counsel for the management urged that the case fell within the mischief of the law as laid down in the two decisions of Supreme Court and Delhi High court respectively in the case of Sindhu Resettlement Corporation vs Industrial Tribunal, Gujarat, 1968 I LLJ p. 834 and Feeder Lloyed & Co.

vs. Ltd. Governor, Delhi, F.L.R. 1970(20), p. 383. Assuming that the workmen raised the dispute regarding their transfer before the Manager and that the Manager did not concede to their demand for reinstatement to their respective posts, on withdrawal of the transfer orders, the union, however, did not raise the dispute over the subject matter of dismissal of the eight workmen by the management by its order dated 24th November, 1969 evident from the copy of the failure report of the Conciliation officer that was sent along with the order of reference by the Government to this tribunal. Therefore, in regard to the dismissal part of the subject matter of the reference no dispute was raised for conciliation before the Conciliation officer by the union espousing the case of the workmen. From the evidence of two witnesses it appears, in spite of their violent contradictions, and inconsistencies, that they made a demand of the Manager regarding their stoppage of work i.e. connected wih their transfer order and thereafter they approached the union and the union raised the dispute which related only to the the union raised the dispute which related only to the stoppage of work and transfer order but not relating to the dismissal part of the subject matter under reference. As I have already observed, that the incidents following 1st October, 1969 with the passing of the transfer order right upto the dismissal of the eight workmen on 24th November, 1969 are linked together in a complete chain, and no link of it can be severed from the other. The transfer order cannot be held to be invalid unless the dismissal order is so held. The stoppage of work, as I have already observed, is a necessary corollary to the transfer order so also the dismissal order. But so long as the dismissal order is not set aside on a finding that it is invalid, the transfer order and the consequent stoppage of work cannot be investigated into. But the subject matter of the dispute that was sponsored by the union before the Conciliation officer did not contain within it the dismissal matter. Therefore, there was no industrial dispute before the Government relating to the dismissal order of the eight workmen passed to the dismissal order of the eight workmen passed by the management on 24th November, 1969 and over the dismissal order there was no conciliation procee-dings at the instance of the union espousing the cause of the workmen. Accordingly the reference made by the Government on the failure report as in the schedule to the reference falls within the mischief of the law already discussed and is, therefore, incompetent in law. Mr. Malkhandy for the union submitted that the stoppage part of the reference could be severed from the dismissal part of the reference and that the tribunal could adjudicate only on the stoppage work if the dismissal part of the reference could not be legally adjudicated upon. He further submitted that under the law no demand regarding the dismissal part of the reference was required to be made either by the workmen or by the union espousing the cause of the workmen before the management. I could not persuade myself to accept the rationale of his argument. In my view, as I have already observed, the reference has been wholly incompetent in law and that this tribunal cannot entertain the reference when the subject matter of the dispute, which is not an industrial dispute, competent for reference and for adjudication by this tribunal.

In the result, the reference is rejected. This is my award.

S. N. BAGCHI-Presiding Officer.

Dated, the 10th May, 1972.

[No. L/1912/28/71-LRII.]

New Delht the 23rd May 1972
S.O. 1379.—In pursuance of section 17 of the Industrial Disputes Act. 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal. Calcutta, in the industrial dispute between the employers in relation to the management of Victoria Colliery of Messrs New Birbhoom Coal Company Limited, Post Office Kulti, District Burdwan and their workmen, which was received by the Central Government on the 16th May, 1972.

HEFORE THE CENTRAL GOVERNMENT INDUSTRIAL TRIBUNAL AT CALCUTTA

REFERENCE No. 76 of 1971

#### PARTIES:

Employers in relation to the management of Victoria Colliery of Messrs New Birbhoom Coal Company Limited,

and

Their workmen

# PRESENT:

Sri S. N. Bagchi.—Presiding Officer.

#### APPEARANCES

On behalf of Employers—Sri D. Narsingh, Advocate. On behalf of Workmen—Absent.

STATE: West Bengal

INDUSTRY: Coal Mines

#### AWARD

By Order No. L-1912(36)/71-LR-II, dated 29th May, 1971, the Government of India, in the Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) referred the following industrial dispute existing between the employers in relation to the management of Victoria Colliery of Messrs New Birbhoom Coal Company Limited and their workmen, to this Tribunal, for adjudication, namely:

- "Whether the action of the management of Victoria Colliery of Messrs New Birbhoom Coal Company Limited, Post Office Kulti, District Burdwan in refusing employment to Shri Ram Khelawar Dusad, Minor/Loader with effect from the 8th December, 1970 is justified? If not, to what relief is the workman entitled?"
- 2. By my order dated 11th April, 1972 I held that the necessary and proper party to be added to this proceeding would be the Central Government but not the Custodian of the Victoria colliery, who being an officer of the Central Government cannot be made a party to the proceedings. Accordingly, on the prayer of the workmen I refused to issue summons to the Custodian as prayed for. Thereafter this case was fixed for taking steps in the light of the directions given in the order passed. In the meantime a copy of a letter addressed to the Under Secretary to the Government of India, Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment), New Delhi, dated 20th April, 1972 was forwarded to this tribunal for reasons best known to the petitioner. A tribunal has the trappings of the Court and the procedure established by law does not warrant such an address of a copy of the letter and tribunal cannot be asked to take any action on such a letter. The letter shows that the workman wants the Government to add the Custodian, now designated as Group Officer, Victoria and Chanch Group of Collieries, M/s. Bharat Coking Coal Co. Ltd., Begunia, P.O. Barakar District Burdwan and the Manager, Victoria Colliery, Messrs Bharat Coking Coal Co. Ltd., P.O. Kulti, District Burdwan, as parties to the dispute which is patiently against the findings of this tribunal. But that as it may, there is nothing before this Tribunal to-day to find that the workman has taken steps to the necessary add party to the dispute. The tribunal had made it clear in its order that without the Central Government as a party to this proceedings no effective adjudication can be rendered over the dispute referred for adjudication.
- 3. Accordingly, this reference cannot be adjudicated upon particularly when the workman has not taken any step to effect addition of necessary and proper party to this proceedings. As the workman has failed to take step as directed, this tribunal considers that

there is no dispute and render this as a "no dispute" award.

This is my award. Dated, 10th May, 1972.

(Sd.) S. N. Bacchi, Presiding Officer.

[No. L/1912/36/71-LRII.]

New Delhi, the 26th May 1972

S.O. 1380.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Hyderabad, in the industrial dispute between the employers in relation to the management of Ramagundam Division II of Singareni Collieries Company Limited, Post Office Godavarikhani (Andhra Pradesh) and their workmen, which was received by the Central Government on the 17th May, 1972.

BEFORE THE INDUSTRIAL TRIBUNAL (CENTRAL) AT HYDERABAD

PRESENT:

Shri P. S. Ananth, B.Sc. B.L., Chairman, Industrial Tribunal, Andhra Pradesh, Hyderabad.

INDUSTRIAL DISPUTE No. 20 OF 1971

BETWEEN:

Workmen of Singareni Collieries Company Limited, Ramagundam-II.

#### And

Management of Singareni Collieries Company Limited, Ramagundam-II.

APPEARANCES:

Sri A. Lakshmana Rao, Advocate—for Workmen. Sri M. Shyam Mohan, Personnel Officer and Sri P. Papa Rao, Divisional ePrsonnel Officer for Mangaement.

# AWARD

The Government of India, Ministry of Labour, Employment and Rehabilitation, (Department of Labour and Employment) by its Order No. 7/30/70-LRII, dated 12th July, 1971 referred the following dispute under Section 10(1)(d) of the Industrial Disputes Act, 1947 (hereinafter referred to as the said Act) for adjudication by this Tribunal, namely;

"Taking all the circumstances of this case and other documents including the service book maintained by the management for Shri Jamal, Tradesman in Building Department, and the ration card issued to him in 1966 by the management, is the management of Singarent Collieries Company Limited (Ramagundam-II, Building Department) justified in not giving him new Category IV with effect from 15th August, 1967 when they have implemented the Wage Board recommendations? If not justified, to what relief is the said workman entitled?"

This reference was taken on file as Industrial Dispute No. 20 of 1971 and notices were issued to the parties. For the purpose of convenience the workman is referred to as the Petitioner and the management is referred to as the Respondent in the course of this award.

2. The Petitioner is represented by the President of the Andhra Pradesh Singareni Collieries Mazdoor Sangh and he filed a claims statement contending as follows:—

The Petitioner, Jamal, was appointed in the Singareni Collieries Company Limited on 22nd November, 1964 as a Tradesman in old Category IV.

He was asked by the Management to work as a Mixer Driver in old category IB for first three months. After completion of the three months period, without any further instruction in writing, the Management directed the petitioner to work as a Fitter and attend to the repair work of fans, pumps and other machines. While so the Central Wage Board for Coal Mining Industry submitted its recommendations and the same were accepted by the Central Government. The Respondent implemented the Wage Board recommendations with effect from 16th August, 1967. As per the Circular No. P-49/2782-II/2927, dated 30th October, 1967 issued by the General Manager, all the Tradesmen hither to old Category IV prior to 15th August, 1967, were given new Category IV but curiously the Petitioner who was tradesman in old Category IV for a number of years was placed in new Category III contrary to the Circular of the General Manager. This action amounts to discriminating the petitioner against the other tradesmen similary situated. The original service book of the Petitioner and the ration card issued clearly show that the Petitioner was a tradesman before and on the date of implementation of the Wage Board recommendation, When the Respondent placed the petitioner unjustly in new category III he protested against the untenable action of the respondent and pressed his lawful claim for new Category IV. Thereby with a mala fide intention the Respondent allotted the work of pump driver to the Petitioner. This deliberate action of the Respondent in effecting change of the nature of duties as well as designation with a view to deprive him of his lawful claim for higher category constitute a change in conditions of service. The Respondent may be directed to give new category IV to the Petitioner with effect from 15th August, 1967.

3. The Respondent contended in its counter as follows:—

The Petitioner was appointed as a Mixer Driver in Company service on 22nd November, 1964. It is not a fact that the Petitioner was issued a letter asking him to work in old Category IV for the first three months as a Mixer Driver ver. He was appointed as a Mixer Driver on probation for a period of three months with effect from 22nd November, 1964. Whenever there was no work of Mixer Driver his services were utilised on alternative jobs for a very short period. This does not confer the right for claim as a Fitter. At the time of implementation of the Wage Board grades as the Petitioner has been most of the time working as Pump Driver he was considered for absorbtion as Pump Driver in old Category IV. The Mixer Drivers in the Pre-wage Board period were in Categories II and IV have been equated to new Category II as per the Wage Board recommendations. While the Pump Dricers in the old Category IV were to new Chapter III, and old Category IV were to new Chapter III, and old Category IV were equated to the Petitioner basing on the actual nature of duties performed by them. As per the nomenclature 153, 154 and 155 of the Coal Award Mixer Drivers, who were Category II. The Wage Board also allotted new Category II. The Wage Board also allotted new Category II for such workmen and designated them as Khalasis as seen in Items 25 to 27, at page 44 Volume II. In view of the fact that some of these workmen were allotted to old Category IV as in the case of the Petitioner,

was specially mentioned in the Wage schedule that the Mixer Drivers in Categories II and IV should be allotted to new Category II and that they should be designated as Motor Mill Khalasis. A Mixer Driver attached to the Building Department Kothagudem who was in the old Category IV was allotted to new Category II. In view of the fact that the Petitioner was working as Pump Khalasi and was in old Category IV at the time of implementation of the Wage Board recommendations he was placed in new Category III on dations, he was placed in new Category III on par with the other Pump Khalasis of old Category IV. Strictly speaking he should have been placed in new Category II only but for the fact that he was working as Pump Khalasi at the time of implementation of the Wage Board Recommendations. Since the Mixer Drivers were never considered as Tradesmen either before or after the Wage Board implementation, the use of the word 'Trademan' in the appointment order treating him as probationer has no relevancy. It may be observed from paragraph 10 of the minutes of discussion between the Sub-Committee of the Wage Board in February, 1966 artisans and crafts-men have been listed for whom the principles men nave been usted for whom the principles of allotment of new categories have been agreed upon. Since it is not agreed for any higher Categorisation for the Mixer Drivers and since the Wage Board has allotted only new Category II the claim of the Union that the Petitioner should be placed in new Category IV is not justified. All other allocations gory IV is not justified. All other allegations are denied. The question of taking resort to provisions of Section 9A does not arise as the Management does not contemplate to effect change in his service conditions.

4. Now the dispute that is referred to for adjudication is "Taking all the circumstances of this case and other documents including the service book maintained by the management for Shri Jamal, Tradesman in Building Department, and the ration card issued to him in 1966 by the management, is the management of Singareni Collieries Company Limited (Ramagundam-II, Building Department) justified in not giving him new category IV with effect from 15th August, 1967 when they have implemented the Wage Board recommendations? If not justified, to what relief is the said Workman entitled?"

5. Sanction was accorded under the original of Ex.M1 for appointing the petitioner as Trademan (Mixer Driver) in Category IV for three months on probation with effect from 22nd November, 1964. Though the period of three months had been mentioned in the original of Ex.M1 the petitioner continued to work from 22nd November, 1964 in the Company in old Category IV. At the time of giving effect t othe recommendations of the Wage Board the Respondent placed the Petitioner in new Category III on the ground that he was working as Pump Khalasi. The contention of the Petitioner is that he is a Trademan and so he must be given new Category IV. The contention of the Respondent is that the Mixer Drivers who were in old Category II and IV have been equated to new Category II as per the recommendations of the Wage Board and though the petitioner should have been placed in new Category II, taking into consideration the fact that the Petitioner had been working most of the time as Pump Driver, he was considered for absorption as Pump Driver in old Category IV, and the Petitioner was placed in new Category III basing on the actual nature of duties performed by him, even though he did not deserve as Mixer Driver. Now it has to be seen whether the action of the Respondent in placing the Petitioner in new Category III is justified or whether the Petitioner should be placed in new Category IV as claimed by him.

the Petitioner wants to rely on Ex.W1 and u. Now the sanction order the original of Ex.M1 and Ex.M2 which is the identity and service card and Exs.M4 and M5 which are the pay sheets wherein he has been shown as Tradesman in support of his contention that he is a Tradesman. It is contended by the representative of the Respondent that the Petitioner is not a Fitter coming under the designation of Tradesman and that his appointment was only as Mixer Driver and that in the documents referred to by the Fetitioner if he is merely shown as Tradesman by mistake it does not give him any right to contend that he is a Tradesman, that it is only considering the nature of the duties performed by him that the new category had been fixed as per the recommendations of the Wage Board and that Mixer Driver and · Pump Khalasi were never treated as Trademen, and that even the Tradesman agreement the original of Ex.W2 entered into between the parties shows that Mixer Drivers and Pump Khalasis have not been shown as Tradesmen and that if the petitioner has been working as a Fitter then only he would be a Tradesman and so the claim of the Petitioner is untenable. No doubt a perusal of Ex.W1, M2, M4 and M5 show that Petitioner has been shown as Tradesman but it has to be seen in this case whether this mere description of Tradesman is enough to entitle the Petitioner to claim new category IV since it is the contention of the Respondent that it is only the nature of the job that was being done that should be taken into consideration. Now a perusal of the original of Ex.M1 shows that though the Petitioner had been shown as Tradesman, the Petitioner was appointed only as Mixer Driver, if this had been the case where in the letter of appointment itself while describing the Petitioner as Tradesman if his job is shown as 'Fitter' instead of showing him as 'Mixer Driver' then he would be entitled to be placed in new Category IV. The nature of job that was originally given to the Petitioner was only that of a Mixer Driver. Evidently because in the original of Ex.M1 the word "Tradesman" was used this word "Tradesman" was mentioned in Exs.W1, M2, M4 and M5. So under him circumstances of this case unless there is canching evidence to show that the Petitioner is only a Tradesman, the present claim of the Petitioner cannot be

7. Now the other evidence adduced in this case may be seen as to whether the Petitioner has satisfactorily proved that he is a Trademan entitled to be placed in new Cate gory IV. The Petitioner as W.W.1 says that he joined service in 1964 as Tradesman, that from 1964 he has been working as Fitter attending to the repairs of Pump, Oil Engines, Pan Miller repairs and Tar Miller works and that he also used to attend to the pipe repairs. He also says that other Trademen in the Water Supply of Building Department who were in old Category were given new Category IV and that after he was given new Category III he was given the work of Pump Driver. According to him, some times he used to work as Fitter and at times Pump Driver whenever there were no examination his cross Though in Drivers. he says that he joined service only as Trademan Fitter but not as Mixer Driver, Ex.M1 shows that sanction was accorded for appointing him as Mixer Driver. He says that whenever there were no repairs he used to do the duties of Pump Driver. He admits that Pump Driver who is known as Pump Khalasi was also in old category IV but according to him they were given new Category III. He admits that no appointment letter was given to him as Tradesman Fitter. So his evidence shows that he had been working as Pump Driver. W.W.2(Sri Ch. Venkates-warlu) is working as Fitter Helper in Water Supply Section of the Building Department in Godavari Khani. He says that the Petitioner was working as Tradesman Mechanic till 1967 and that afterwards he was working both as Fump Driver and Fitter and that when he was working as Trademan Mechanic he

was doing the work of attending to the repairs of minters etc. He admits that he did not see any appomiment letter with W.W.1 showing that he was given the Fitter's job. He admits that Building Department has no connection with workshop and that there are Fitters in the Water Supply Section in the Bunding Department W.W.3 (Sri F. Mysaiah) is working as Fitter in Godavari Khani. According to him he first joined as Tradesman of IVth Category and that he got promotion to old Category VII and that after Wage Board recommendations he was placed in Category V. He says that the petitioner is now working as Fitter in new Category III in Building Department, that prior to Wage Board the Petitioner was working as Fitter in old 17th Category and that the Petitioner had joined as Fitter in 1964. But actually Ex.Ml shows that the Petitioner was appointed only as Mixer Driver. According to him it is only after the Wage Board that the Petitioner was asked to do the work of Fitter whenever any Fitter went on leave. At the same time he admits that when the Petitioner was asked to do the duty of Fitter of IVth Category he was not paid the difference of acting allowance between Category III and Category IV. He wants to say that he never heard the petitioner being called as Mixer Driver prior to the Wage Board, though Ex.Ml shows that sanction was accorded for appointing the Petitioner only as Mixer Driver. He says that the Petitioner has to drive Car Mixer only when summer starts and that at other times he has to do the duties of a Fitter. The evidence of W.Ws.1, 2 and 3 does not at all show that the Petitioner was appointed only as Tradesman Fitter in the Water Supply Section in that Building Department. On the other hand their evidence shows that the Petitioner had been working as Pump Driver.

8. M.W.1 (Sri Manmohan Singh) is working as Executive Engineer in Ramagundam Division. He says that Ex.M1 is the copy of appointment order given to W.W.1 (evidently he means it is sanction order because Ex.M1 does not show that it is an order of appointment, that the petitioner approached him for the job of Mixer Driver, that on his recommendation the Petitioner was appointed as Mixer Driver, that the Petitioner duty was of driving the Mortar Mixer and that he was first appointed as Tradesman and that is why he was designated as Tradesman, though he requested him for appointment as Mortar Mixer Driver, and that prior to Wage Board somewhere in 1966 due to financial crisis of the Company the Civil Works could be taken up and as there was no job for Mortar Mixer Driver, the Petitioner was allotted the job of Pump Khalasi, that the Petitioner was never asked to de the work of pipe fitting and Water Supply Mains means that there were actually surplus Fitters in the Building Department and that as a helper the Petitioner might have gone with a Fitter but he never worked as a Fitter. He also says that at the time of Wage Board to his knowledge the Petitioner did not give anything in writing to him stating that he should be fixed in a particular category. He also says that in his reply Ex.M3 he has stated that as per the Wage Board the Petitioner should have been fixed in new Category II, but he was fixed in new category III since he is working as Pump Driver and that the Wage Board category for Mixer Driver at Kothagudem is Category II. He also says that so long as he worked in Ramagundam Division he never put the Petitioner into the Fitters job in the Building Department and that the Petitioner also did not represent to him that the fitment was wrong. He also says that as per the nature of the job done by the Petitioner the word "Tradesman" written on the top of Ex.M2 is not correct. He says that Mortar Mixer Driver, Pan Driver, Asphalt Mixer Driver are not mentioned in the Tradesman agreement. He has denied the suggestion that the Petitioner and Mohd. Ali and Gulam Mohluddin were doing the same type of work. He also says that no doubt even in December, 1967 as

seen from Ex.M5 Gulam Mohiuddin and Mohd, Ali were shown as Tradesmen in Ex.M6 but that they were shown in Category IV as they were working as Fitters and that the Petitioner was shown in Category III as he was doing the work of Pump Khalasi. M.W.2 (Sri A. Venkataratnam) is working as Assistant Engineer. He says that the Petitioner is working as Pump Khalasi and that prior to Wage Board the Petitioner was a Mixer Driver. He also says that they have got seven Fitters, that the Petitioner was never given Fitter's job, that the litting work was never done by the Petitioner, that the Petitioner aid not act in place of any fitter and the Petitioner never gave any application for payment of any acting allowance since he never worked as Fitter. He also says that after Wage Board the designation of Mixer Driver is Mortar Mill Khalasi, that this is category II and that the Petitioner had been given Category III. He says that it is by mistake it is noted Ex. M2 as Tradesman and that the designation shown in the pay sheet as Tradesman is wrong and that Pump Khalasi is different category from Trademan.

9. The evidence of M.Ws.1 and 2 is to the effect that the Petitioner was appointed only as Mixer  $D_{\rm Pl}$ ver and that later on he was posted as Pump Driver and that the word "Tradesman" shown in Exs. Wl, M2 M4 and M5 is only a mistake and that he was never doing any Fitter's job and that as a matter of fact the Petitioner approached M.W.1 for the post of Mixer Driver and that as per his recommendations the Petitioner was appointed as Mixer Driver. In all probality the word "Tradesmen" had been noted by mistake in Exs. W1, M2, M4 and M5 because in Ex. M1 it had been mentioned as Tradesman while giving the description of the job as Mixer Driver. Now from the evidence adduced on the side of the Respondent it is seen that though as per the recommendations of the Wage Board Mixer Driver in old Category IV has to be given new category II and that though Petitioner was originally appointed as Mixer Driver, instead of placing him in new Category II, the Respondent has placed the Petitioner in new Category III taking into consideration the fact of his working as Pump Khaiasi. consideration the ract of his working as Fump Khalasi. So under the circumstances of this case the Pctitioner cannot take advantage of the fact of the mention of the word 'Tradesman' in Exs.Wl, Ml, M4 and M5 and contend that he being a Tradesman he should be placed in new Category IV. Even as per the Tradesmen agreement the original of Ex.W2 it is only fitters who are shown under the category of Tradesman agreement the category of Tradesman new additional in this case does men and the evidence now adduced in this case does not at all show that the Petitioner was either appointed as a Fitter or he was doing the duties of only Fitter ever since his appointment. On the other hand the evidence in this case conclusively shows that the Petitioner was appointed only as a Mixer Driver and that he was only doing the duties of Mixer Driver and that later on he was posted as Pump Driver in view of the fact that there was no work available for Mixer Drivers and that at the time of implementing the recommendations of the Wage Board, though the Petitioner was orginally appointed as Mixer Driver, the Respondent instead of placing the Petitioner in new Category II has placed the Petitioner in new Category III in view of the fact that the Petitioner was working as Pump Driver. So the claim of the Petitioner that he is entitled to be placed in new Category IV cannot be sustained.

10. On a consideration of the whole evidence placed before me I am satisfied that the Petitioner was rightly placed in new Category III. So on the dispute referred for adjudication I hold that taking all the circumstances of this case and other documents including the service book maintained by the Management for Sri Jamal in the Building Department and the ration card issued to him in 1966, the Management is justified in not giving him new Category IV with effect from 18th August, 1967 since the Petitioner

does not come under the Category of regular Tratesmen, because he was appointed only as Mixer Driver but not as a Fitter and so the Petitioner is not entitled to be placed in new Category IV.

Award is passed accordingly.

Dictated to the Stenographer, transcribed by him and corrected by me and given under my hand and the seal of the Tribunal, this the 1st day of May, 1972.

(Sd.) P. S. Ananth,

Industrial Tribunal.

APPENDIX OF EVIDENCE

Witnesses examined for Petitioner.

W.W. 1.-Mohammad Jamal

W.W. 2.—Ch, Venkateswarlu

W.W. 3.-P. Mysaiah

Witnesses examined for Respondent.

M.W. 1.-Manmohan Singh.

M.W. 2.-A. Venkataratnam.

Documents exhibited for Petitioner.

Ex.W1.—Provisions weekly card dated 27th July, 1966 issued by the Agent Ramagundam Division to Mohd. Jamal.

Ex.W2.—Agreement between the Management of Singareni Collieries Company Limited, Ramagundam Divisions I & II and their Workmen represented by the Singareni Collieries Workers Union regarding the review of categorisation and the strength of Tradesmen working in the Workshop Ramagundam Division I & II arrived on 4th October, 1966 under the Industrial Disputes Act (Central) Rules.

Documents exhibited for Respondent

Ex.M1.[Copy of the appointment order dated 17th November, 1964 of Mohd. Jamal as Tradesman (Mixer Driver).

Ex.M2.—Identity and service card of Mohd. Jamal.

Ex.M3.—Letter dated 26th April, 1970 of Executive Engineer, Singareni Collieries Company Limited, Ramagundam Division to Agent, Ramagundam Division II.

Ex.M4.—Pay sheet for daily rate, workers Ramagundam for a week, from 1st January, 1966 to 7th January, 1967.

Ex.M5.—Pay sheet for daily rate workers, Ramagundam for a week from 25th November, 1967 to 1st December, 1967.

Ex.M6.—Pay sheet for daily rate workers, Ramagundam for month of December, 1968.

(Sd.) P. S. ANANTH, Industrial Tribunal, [No. 7/30/70-LRII.]

S.O. 1381.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Hyderabad, in the industrial dispute between the employers in relation to the management of Ramagundam Division II of Signareni Collieries Company Limited, Post Office Godavarikhani (Andhra Pradesh) and their workmen, which was received by the Central Government on the 17th May, 1972.

# BEFORE THE INDUSTRIAL TRIBUNAL (CENTRAL) AT HYDERABAD

### PRESENT:

Sri P. S. Ananth, B.Sc., B.L. Chairman. Industrial Tribunal, Andhra Pradesh, Hyderabad.

INDUSTRIAL DISPUTE No. 1 of 1971

### BETWEEN:

Workmen of Singareni Collieries Company Limited, Kothagudem.

#### AND

Management of Sigareni Collieries Company Limited, Kothagudem.

### Appearances:

Sri A. Lakshmana Rao, Advocate—for workmen. Sri M. Shyam Moha, Personnel Officer—for mangement.

### AWARD

The Government of India. Ministry of Labour, Employment and Rehabilitation (Department of Labour and Employment) by its order No. 7/21/70-LRII dt. 24th December, 1970 referred the following dispute under Section 10(1)(d) of the Industrial Disputes Act, 1947 (hereinafter referred to as the said Act) for adjudication by this Tribunal, namely:

"Whether the management of No. 5 incline, Ramagundam Division No. II, of Singareni Collieries Company Limited is justified in not promoting Shri M. Sundersan, Fitter to category V? If not, to what relief is he entitled and from what date?"

This reference was taken on file as Industrial Dispute No. 1 of 1971 and notices were issued to the parties. For the purpose of convenience the workman is referred to as the petitioner and the Singareni Collieries Company Limited, Kothagudem is referred to as the respondent in the course of this award.

2. The petitioner is a workman working in Singarenl Collieries Company Limited, Kothagudem. The President of the Andhra Pradesh Singareni ColNeries Mazdoor Sangh, who represented the petitioner, filed claim statement contending as follows: The petitioner is a permanent employee working in Singarem Collieries Company Limited. He was appointed on 5th January, 1964 in old category I. He was promoted to old category IV from 6th December, 1964. He passed the Fitter Trade and is a holder of I.T.I. certificate. After completing six months training he was promoted from category I to category IV under the special scheme then in existence and applicable to I.T.I. candidates. As per the terms of the bipartite agreement dated 4th October, 1966 which governs the promotion of Tradesmen from one category to the other, the promotion shall be on the basis of seniority, technical qualification, reports of their work and performance in the trade test. When a vacancy of Fitter in old category VII arose in No. 5 incline in Ramagundam Division II, the management with a view to favour one Kasan Mallaiah promoted him as Fitter in old category VII by order dated 29th May, 1968 with effect from 27th December, 1966 overlooking the claims of the petitioner. K. Mallaiah was working as Fitter in old category IV with effect from 5th May, 1965. He does not have any technical qualification. He is not a holder of Fitter Trade certificate of I.T.I. without following the procedure laid down in the sald bipartite agreement and without holding Trade test among the eligible candidates, the management of the company deliberately overlooked the claims of the petitioner and promoted K. Mallaiah. At the time of promotion, K. Mallaiah was junlor to the petitioner in category IV Fitter. The reports of petitioner's superiors as to the work performed by him were always satisfactory and there was never any adverse remarks. The action of the management in

not promoting the petitioner to old category VII Fitter with new category V is violative of the terms of agreement and principles of fair play apart from being unfair labour practice. So the respondent may be directed to give the petitioner new category V fitter's job with effect from 27th December, 1966 with wages.

- 3. The respondent, which is the Singareni Collieries Company Limited, filed its counter contending as follows: It is admitted that the petitioner was in category I of Mazumdar's Award on 8th January, 1964. The petitioner has admitted that the received one promotion from category IV on 6th December, 1964. He is fitter by training and as per the procedure he got promotion to category IV on par with other I.T.I. candidates. As per the terms of the bipartite agreement dated 4th October, 1966 the management is the sole authority in reviewing the promotion according to the standards laid down. K. Mallaiah was appointed as mazdoor on 6th December, 1961 and promoted as Pump Driver in category III of Mazumdar's award on 21st July, 1962. Later on he was promoted as Hauler Driver in old category IV with effect from 21st July, 1963. He was later transferred as Fitter category IV. As a result of the test and as per the terms laid down in bipartite agreement K. Mallaiah was promoted as Fitter old category VII under Mazumdar's award by order dated 29th May, 1968 with effect from 27th December, 1966. As this promotion is justified it cannot be assailed. K. Mallaiah was trade tested among the eligible candidates and the management after satisfying about the requirements gave due promotion and there was no claim existing or put forth by the petitioner for promotion. The management having arrived at a bonafide dectsion of conferring benefit upon the deserving workmen has exercised its authority in the sphere of purely managerial function. As per the bipartite agreement the Tradesmen employed in the mines will have common seniority. The workmen transferred shall take their rightful seniority having regard to their total service in their category. So the allegation that the seniority will be considered pitwise is incorrect. The allegations of unfair labour practice etc. are denied. When a vacancy falls and is filled by promoting one workman, a belated claim of every workman cannot be acceeded to as there cannot be two promotions ag
- 4. Now the dispute that is referred to for adjudication is whether the management of No. 5 incline, Ramagundam Division No. II, of Singareni Collieries Company Limited is justified in not promoting Shri M. Sundersan. Fitter to category V? If not, to what relief is he entitled and from what date?
- 5. The petitioner besides examining himself as W.W.1 has examined another Fitter as W.W.2 (Sri Shaik Basha) and marked Exs. W.1 and W.2 on his side. The respondent examined M.W.1 (Sri M. Satyanarayana), M.W.2 (Sri Rajanarsu). M.W.3 (Sri R. V. Raju) and marked Exs. Mi to Mio on its side. The case of the petitioner is that when a vacancy of a Fitter in old Calegory VII arose the respondent with a view to favour one K. Mallaiah promoted him as Fitter overlooking the claims of the petitioner and that the respondent while promoting K. Mallaiah has not followed the terms of the bipartite agreement. A copy of the bipartite agreement referred to by the petitioner is marked as Ex. M.2. A persual of it shows that one of the terms of the settlement arrived at is that Tradesmen from one category to another shall be promoted on the basis of seniority, technical qualifications reports of their work and their performance in the trade test. Now the contention of the petitioner is that K. Mallaiah is junior to him and that he has also got no technical qualification and that in spite of this K. Mallaiah was promoted overlooking the petitioner's claim. No doubt from the evidence of M.W.1 it is seen that K. Mallaiah did not possess any I.T.I. Certificate and that he was not having any technical qualification. Even M.W.3 who is senior Divisional Engineer admits that M. Wallaiah has no technical qualification but according to him he is a good worker. So from the evidence if

is clear that at the time when K. Mallalah was pronoted as Fitter he had no technical qualification in
the sense that he did not possess any technical certificate as such. So if one of the terms in Ext. M.2 is
that a person should possess a technical certificate then
it may be said that K. Mallalah does not satisfy one
of the requirements for promotion, namely, technical
qualification. If this is a case where the petitioner
was having all the qualifications referred to in Ex. Merical
for promotion on the date when K. Mallalah was promoted, then it may be said that the promotion of
K. Mallalah overlooking the claims of the petitioner is
quite contrary to the terms of Ex. M.2 in as much as
K. Mallalah did not possess a technical certificate, if it
had been mentioned in Ex. M.2 that a Fitter for promotion should possess a technical certificate and that
it is an unfair labour practice.

6. Now it has to be seen whether the petitioner possessed all the qualifications mentioned in Ex. M.2 for promotion on the date when K. Mallaiah was promoted. If the petitioner satisfactorily proves that he possessed all the qualifications required for promotion as laid down in Ex. M.2 and that in spite of it his claims were overlooked and that K. Mallaiah was promoted then even though giving of promotion is a managerial function. tion, the Tribunal can interfere if it is an unfair labour practice that is adopted by the management in promoting K. Mallaiah. Admittedly in this case K. Mallaiah did not possess any technical qualifications as such on the date when he was promoted and from Exs. W.1 and M.3 it is seen that the petitioner was promoted as Fifter with effect from 6th December, 1964 whereas K. Mallalah was transferred as Fitter with effect from 9th May, 1965 and this also shows that the petitioner was senior to K. Mallalah on the date when the promoter was given to K. Mallalah. Even M.Well and 2 was senior to K. Mallaiah on the date when the promotion was given to K. Mallaiah. Even M.Ws.1 and 2 admit that as a Fitter the petitioner is senior to M. Mallaiah. So as between K. Mallaiah and the petitioner in the usual course when the vacancy arose for a Fitter's post in old category VII as per the terms of Ex. M.2 if the petitioner had passed the Trade test and if there had not been any adverse remarks of his superiors then he should be normally promoted since K. Mallaiah was tunior to the petitioner on the date of superiors then he should be normally promoted since K. Mallaiah was junior to the petitioner on the date of promotion. No doubt K. Mallaiah was not having any technical qualifications in the sense that he was not a holder of I.T.I. certificate. The words "Technical qualifications" referred to in Ex. M.2 do not indicate that a person should necessarily be a certificate holder. If in Ex. M. 2 instead of the words "technical qualifications", the words "technical certificates" were used then it may be said that inasmuch as K. Mallaiah did not rossess any technical certificate he does not did not rossess any technical certificate he does not comply with one of the conditions laid down for promotion in Ex. M. 2, inasmuch as the words technical qualifications" have been used they indicate that a person may become technically gualified. that a person may become technially qualified due to experience even though he may not possess certificate as such and now the evidence of M. W. 3 is that K. Mallaiah was a good worker and now it is seen from Ex. M. 5 that K. Mallaiah had also passed the Trade test held as ner the terms in Ex. M. 2. Even from the evidence adduced on the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional it is seen that the side of the petitional in the side of the petitional in the side of the petitional in the side of the petition in the side of the si tioner it is seen that persons who were not having any technical certificate were promoted to the higher cate-W. W 2 is working as a Fitter. He says that in 1963 he was in old category IV and that he got promotion in 1963 to old category VII. He himself says that he does not have I. T. I. certificate. So his evidence shows that even though a Fitter does not possess an T. T. I. certificate if he possesses sufficient technical knowledge he is promoted to the higher category. W. W. 3 says that for old workers there is no condition that they are a sufficient to the sufficient to the sufficient that they are sufficient to the sufficient that the sufficient to tion that they should possess any school qualification and certificate and that when they (management) promote them they (management) take into consideration their workmanship, ability and Trade test. So under the circumstances of this case the petitioner cannot seriously contend that K. Mallaiah did not nossess technical qualifications though there is force in the contention of the petitioner that K. Mallaish was

junior to him. If the petitioner also had passed the Trade test by the time K. Mallaiah was promoted, then probably different considerations migh have arisen in this case.

7. The petitioner as W. W. 1 says that as per the Tradesmen agreement (that is Ex. M. 2) for promotion to higher category a Fitter should be a holder of a certificate from I. T. I. with two years experience but actually a perusal of Ex. M. 2 does not show that a Fitter should be holder of a certificate from I. T. I. with two years experience. He a filter should be holder of a tertificate from I, T. I. with two years experience. He admits that all eligible for promotion should undergo Trade test as per the agreement. According to him the management called him for Trade test only after K. Mallaiah and Chandramouli were promoted from old category IV to old category VII and so he refused to attend the trade test on the ground that his jupior had already been promoted. M. W. 1 is his junior had already been promoted. M. W. 1 is working as Assistant Engineer. He says that the petitioner was asked to appear for Trade test, that he appeared for his test in 1968 and did not pass in that test that Fr. M. I is the latter addressed to the that test, that Ex. M. I is the letter addressed to the netitioner and another asking them to appear for Trade test and that Ex. M. 1 shows that both of then had failed as seen from the endorsement on Ex. M. 1. He also says that after the Trade test held in 1968 the petitioner approached him and requested him to put him in other three shifts so that he can acquaint himself with the work of maintenance of pumps and haulers. He has denied the suggestion that after K. Mallaiah was promoted the petitioner was asked to appear for Trade test. He says that the Divisional Engineer and Workshop Engineer conduct the Trade test. M. W. 2 is working as Fitter in new category. test. M. W. 2 is working as Fitter in new category VI. He says that in 1968 once the petitioner was sent for a Trade test, that at that time he represented to him that he did not take part in the Trade test as he was not conversant with different types of work and that why he was not taught about the different types of work. He says that the petitioner is working underhim and that it is only in 1968 when the petitioner was asked to appear for Trade test he requested him to put him in other types of work. So the evidence of M. W. I and 2 shows that the petitioner did not appear for Trade test and that the petitioner requested them to put him in other types of work so that he may learn the work and appear for Trade test.

8. W W. 3 says that Ex. M. 4 is a letter addressed to the Manager of No. 5 and 6 inclines, that it was endorsed to him for holding trade test for the four tersons mentioned therein that out of them were the petitioner and K. Mallaiah that Ex. M. 5 is the letter addressed by him to the Manager No. 6 Incline intimating the result of the trade test held by him, that he had mentioned therein that K. Mallaiah had nassed the trade test held by him and that the petitioner did not appear for this trade test that in Ex. M. 5 the Agent had made the endorsement on M. 5(a) that K. Mallaiah might be promoted that subsequent to the trade test held by him the Manager sent a letter Ex. M. 6 to the Agent recommending that K. Mallaiah might be promoted and that Ex. M. 6 also contains the Agent's remerks. He also says that in 1968 there was another trade test and Ex. M. 7 relates to it and it shows that eight persons were called for the trade test and that out of them No. 6 is the retitioner that test and that out of them No. 6 is the retitioner that the potitioner was absent for the Trade test. He also says that Ex. M. 3 shows that the petitioner was absent for the Trade test. He also says that Ex. M. 9 is the letter addressed by the Manager of No. 5 incline to the petitioner and one Manager of No. 5 incline to the petitioner was informed that his claim for further promotion would not be entertained unless he appeared for the trade test. According to him, he and the Assistant Engineer, Workshop, are the persons who test the petitioner was afraid of attending trade test as he had not sufficient knowledge and that he came in

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know about this from his Head Fitter that the petitioner requested him to coach him up so that he can gain knowledge to appear for trade test, he also says that the Engineers coach them also but that the petitioner never cared to attend. Now it is suggested to him that Ex. M. 5 shows that the petitioner was not called for trade test at all, because a persual or Ex. M. 5 shows that the name of the petitioner was not specifically mentioned therein, but he says that the petitioner was called for trade test but he did not appear on 20th December, 1967 and that the letter mentioned in Ex. M. 5 would contain the petitioner's name also. He says that the petitioner was called for trade test thrice and that it is not correct to state that the petitioner was called for the trade test for the first time only in 1968 under Ex. M. 8. A perusal of Ex. M. 4 shows that under that letter dated for the trade test for the first time only in 1968 under that letter dated the petitioner is the perusal of Ex. M. 4 shows that under that letter dated the petitioner is the perusal of Ex. M. 4 shows that under the petitioner is not appearable to the petitioner is not appearable. 5th December, 1967 the petitioner K. Mallaiah and two others were asked to be sent to the D. E. for trade test. Ex. M. 5 shows that the trade test was conducted only with reference to K. Mallaiah and another person and that K. Mallaiah had passed and the other person M. Venkata Ramana had failed. Ex. M. 5 also shows that this letter is addressed to the manager of No. 6 incline and that it is dated 7th December, 1967. Ex. M. 6 shows that after the receipt of Ex. M. 5 written by M. W. 3 proposals were put up for promoting K. Mallaiah since he had passed the trade test and that pursuant to it K. Mallaiah was promoted. So Ex. M. 4, M. 5 and M. 6 taken together clearly prove that when a vacancy arose for promotion the Manager of 5th Incline and the Manager of 5th Incline were requested by letter Ex. M. 4 dated 5th December, 1967 for sending the persons mentioned in that letter for trade test and that the Manager of the 6th Incline sent the names of K. Mallaiah and another who were trade tested and that they were the only persons who appeared before M. W. 3.

9. It is also now seen from Exs. M. 7 to M. 9 the petitioner was requested to attend for the test even in the years 1968 and 1970 and that test even in the years 1908 and 1970 and that the petitioner was absent for the test held in the year 1968. Now the evidence of the petitioner is that since the Manager called him for trade test only after K. Mallaiah and Chandramouli were promoted, he refused to attend the trade test. His own evidence shows that he would not have appeared for the trade test held in the year 1967 as stated by M. W. 3 because the petitioner himself says that in 1967 he asked the Head Fitter that he should be gent to the various the Head Fitter that he should be sent to the various sections for obtaining experience. The suggestion put to him is that he was afraid to appear for trade test for want of experience and so he did not appear for the trade test. No doubt he has denied the suggestion, but from the very fact that he requested in the vear 1967 the Head Fitter to send him to the various sections for obtaining experience clearly shows that even though he was asked to appear for Trade test, as seen from Ex. M. 4, he did not choose to appear for the test for fear that he might not pass. Now he the test for fear that he might not pass. Now ne says that he refused to appear for the trade test hecause his tuniors were already promoted, but this refusal must have been only for the tests held in 1968 and 1970 because it is only rursuant to the trade test held in 1967 that K. Mallaiah was promoted. So far as promotion of Chandramouli is concerned it shows that the management of continuous to the management of continuous tests. that pursuant to the memorandum of settlement Ex. M. 10 Chandramouli attended the trade test as ver one of the terms of Ex. M. 10 and passed that test. The evidence in this case shows that even though three chances were given to the notitioner to appear for the Trade tost the notitioner did not attend the 1st test and refused to attend the other tests since the one of the terms in Px M. 2 is that for promotion to higher enterons the Fitter has to pass the trade test and inasmuch as the netitioner did not apress and passions and the promotion of the properties of the protection of the protect the trade test held in 1967 and inasmuch as K Mallaigh had appeared for the trade test and passed it. The netitionar's contention that the rectest and randent had promoted K. Mallatah overlooking claims cannot at all be countenanced. Inasmuch as

K. Mallaigh had passed the trade test and as the pelitioner did not pass the trade test even though K. Mallaiah was junior to the petitioner on the date of promotion, it cannot be said that the action of the respondent in promoting K. Mallaiah is not justified. Since one of the terms of Ex. M. 2 is that for promoding the promotion of the terms of Ex. M. 2 is that for promoding the promotion of the terms of Ex. M. 2 is that for promoding the promotion of the promoti since one of the terms of Ex. M. 2 is that for promotion to a higher category the concerned Fitter should pass the trade test also, the petitioner has to pass the trade test before he can ask for any promotion to a higher category. On a consideration of the whole evidence placed before me I am satisfied that the restance of the promoting the petitioner. pondent is justified in not promoting the petitioner.

10. For all the aforesaid reasons I hold on the dispute referred to for adjudication that the Management of No. 5 Incline Ramagundam Division II of Singareni Collieries Company Limited is justified in not promoting Sri M. Sundersan, Fitter to category V, and so he is not entitled to any relief. It is open to the petitioner to appear for the trade test as and when any further vacancy arises and the question of promoting him or not would arise when he passes that trade test.

Award is passed accordingly.

Dictated to the Stenographer, transcribed by him and corrected by me and given under my hand and the seal of this Tribunal, this the 2nd day of May,

(Sd.) P. S. ANANTH, Industrial Tribunal.

### APPENDIX OF EVIDENCE

Witnesses examined for petitioner:

W.W.1,--M. Sudershanam.

W.W.2-Shaik Basha. Witnesses examined for respondent:

M.W.1—M. Satyanarayana. M.W.2—G. Rajanarsu M.W.3—R. V. Raju.

## Documents Exhibited for Petioners

Ex. W.1-Promotion order dt. 2nd December, 1964 issued by the Manager, Singareni Collieries Co. Ltd., GDK No. 5 Incline to Srl M. Sudershanam.

Ex. W.2—Appointment order dt. 7th January, 1964 issued by the Manager Singareni Collieries Co. Ltd., Nos. 4, 5, 6, 7 and 8 Inclines, GDK to M. Sudershanam.

Documents Exhibited for Respondent.

Ex M.1-Letter dt. 29th March, 1968 of Manager, No. 5 Incline, GDK addressed to M. Raja Reddy.

Ex. M.2-Agreement dt. 4th October, 1986 hetween the Management and the Singareni Collieries Workers' Union.

Ex. M.3—Lettor dt. 5th May, 1965 of the Manager, GDK No. 5 Incline addressed to Kasani Mallaiah.

Ev. M 4-Letter dt 5th December, 1967 of Agent, Ramagundam II addressed to Managers. 5th and 6th Inclines for Trade test for promotion of four work-

Ex. M 5.—Letter deted 20th December, 1967 of Divisional Engineer, Ramagundam Division address-ed to the Manager No. 5 Incline regarding Trade

Ex M.5(a)—Endorsement made by the Agent on Ex M.5 to promote Sri Kasani Mallajah.

Ex. M.6-Letter of Manager, No. 6 Incline dt. 5th February 1968 addressed to the Agent, Ramagundam II regarding Trade test of K. Mallaiah.

Ex. M7-Leftor, dt. 13th March, 1968 of Ramagundam Division I copies communicated to the Agent Ramagundam II D E. Ramagundam and D.P.O. Remagundam for Trade test of 8 workers.

GDK No. 5 Incline addressed to Sri M. Raja Reddy and M. Sudershanam.

Ev M.9-Letter dt 22nd December 1970 of the Manager, GDK No. 5 Incline addressed to Sri M. Raja Reddy and Srl M. Sudershanam.

Ex. M.10—Memorandum of settlement under Section 12(3) of the I.D. Act between the Management and Singareni Collieries Mazdoor Sangh.

(Sd.) P. S. Ananth, Industrial Tribunal.

[No. 7/21/70-LRII.]

New Delhi, the 29th May 1972

S.O. 1382.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby publishes the following award of the Central Government Industrial Tribunal, Hyderabad, in a petition filed under Section 33A of the Act by Shri Gandam Mondi, Filler, G. No. 16, Shanti Khani, Belampalli Collieries (Andhra Pradesh) against the management of Shantikhani, which was received by the Central Government on the 16th May, 1972.

BEFORE THE INDUSTRIAL TRIBUNAL (CENTRAL) AT HYDERABAD

### PRESENT:

Sri P. S. Ananth, B. Sc., B. L., Chairman, Industrial Tribunal, Andhra Pradesh, Hyderabad.

MISCELLANEOUS PETITION No. 24 of 1972

ln

INDUSTRIAL DISPUTE No. 30 of 1967.

### BETWEEN

Sri Gandam Mondi, Filler G. No. 16 Shanti Khani Bellampalli Collieries, c/o Singareni Collieries Workers' Union, Bellampalli—Petitioner.

### AND

The Management, Singareni Collieries Company Limited, Bellampalli, Agent, Bellampalli Division—R.espondent,

### PPEARANCES:

Sri B. Ganga Ram. Vice President, Singareni Collieres Workers' Union, for Petitioner, None present for the Respondent.

### AWARD

This is a petition filed under Section 33A of the Industrial Disputes Act, 1947 (hereinafter referred to as the said Act) for reinstatement. For purpose of convenience the Workman who had filed this petition is referred to as the petitioner and the Singareni Collieries Company Limited is referred to as the respondent in the course of this award.

- 2. The petitioner in his petition contended that industrial Dispute No. 30 of 1967 is pending before this Tribunal, that the Manager of Shanfi Khani terminated his services with effect from 19th December, 1971, that he was not issued any chargesheet for any demostic enquiry was conducted and so the action of the Management in terminating his services without any charge sheet and domestic enquiry is against the principles of natural instine that he has been working as a permanent Badli Filler, that as per the Standing Order 2(i) he is a permanent Filler and so his termination is the same and wrongful and so the Management should allow him on duty with back wages from 19th December, 1971.
- 3. Notice was issued to the respondent and the respondent sent a petition requesting time for filling its counter and so time was given fill 1st May. 1972 (for filing counter). The respondent did not file any counter on 1st May 1972 but the petitioner sent a petition dated 25th April. 1972, which was received by this Tribunal on 26th April 1972. In this petition he has stored that after the filing of the petition there had been mutual discussions and that the Management had sympathetically considered his demand and it had agreed to re-appoint him as Badli Filler with effect from 28th April, 1972 and so he is withdrawing his application.

The Vice President of the Union and the Divisional Personnel Officer have attested the petition.

- 4. In view of the petition sent by the petitioner praying that he may be permitted to withdraw the petition filed by him and in view of the fact that the Management had agreed to reappoint him as Badli Filler with effect from 28th April, 1972, there is no need to go into any further enquiry in this case. I am satisfied that under the circumstances the permission asked for by the petitioner can be granted.
- 5. In the result permission is granted to withdraw the petition and the petition is dismissed as withdrawn.

Award is passed accordingly.

Dictated to the Stenographer, transcribed by him and corrected by me and given under my hand and the seal of the Tribunal, this the 1st day of May, 1972.

(Sd.) P. S. ANANTH, Industrial Tribunal. [No. 2/21/67-LRII.]

KARNAIL SINGH, Under Secy.

### (Department of Labour and Employment)

### ORDER.

New Delhi, the 24th May 1972

S.O. 1383.—Whereas an industrial dispute exists between the employers in relation to the management of Bombay Port Trust. Bombay and their workmen represented by the Transport and Dock Workers' Union, the B.P.T. Employees' Union and the B.P.T. General Workers' Union, Bombay;

And whereas, the said employers and their workmen have, by a written agreement under sub-section (1) of section 10A of the Industrial Disputes Act, 1947 (14 of 1947), agreed to refer the said dispute to arbitration and have forwarded to the Central Gevernment, under sub-section (3) of section 10A of the said Act, a copy of the said arbitration agreement;

Now, therefore, in pursuance of sub-section (3) of section 10A of the said Act, the Central Government hereby publishes the said arbitration agreement.

Agreement under section 10A of the Industrial Disputes Act, 1947.

### BETWEEN

Representing Employers.—The Trustees of the Port of Bombay.

Representing Workmen—
1. The Transport and Dock Workers' Union,

- 2. The Bombay Port Trust Employees' Union, Bombay.
  - 3. The B.P.T. General Workers' Union, Bombay.

It is hereby agreed between the parties to refer the following dispute to the arbitration of Shri L. F. Dave, Anand Park Society, Block, 1/2, Nadiad.

(1) Specific Matter in Dispute

Whether having regard to Trustees' Resolutions Nos. 513. dated 3rd June, 1958 and 820, dated 1st October, 1963 and the Award of Shri N. K. Vani, Presiding Office, Central Government Industrial Tribunal No. 2, Bombay in reference No. CGIT-2/16 of 1968 dated the

4th February 1969, the following categories of employees of the Bombay Port Trust are entitled to

(i) that their existing scales as on 1st August 1956 as shown in Column (3) below be revised with effect from that date as shown in Column (4) below-

Department	Category 1	Existing scale	Scale demai acd
	2 ′	3	4
Docks	Clerk, Gr. II  Sorter, Gr. I Inspector of Watchmen Fitter 7 Pitter	55-3-85	60-5-90-EB- 6-144 60-3-81-4-85 60-3-81-4-85 60-3-81-4-93
Railway	Number Taker Telephone Clerk, Gr. II Asstt. Goods Clerk, Gr. II	55-5-90-EB-6 144	- 60-5~90-EB- 6-144
Estate	Bill Receiver	55-3- ⁸ 5-4-93	60-3-81-4-93
Labour	Coupon Seller	55-3-85	60-3-81-4-85
	Nursery Schoo Teacher	55-3-85	60-3-81-4-85

- (ii) that, if so, upon such revision, such of the employees who belonged to these categories, as were in service on the 31st July 1956 be granted an ad hoc pay increase of Rs. 5 p.m. with effect from 1st August, 1956".
- (2) Details of the parties to the dispute including the name and address of the establishment or undertaking involved.
  - (a) The Transport and Dock Workers' P.D'Mello Bhavan, P.D'Mello Road, Union. Bombay-1.
  - (b) The B.P.T. Employees' Union, Part Trust Kamgar Sadan, Nawab Tunk Road, gaon, Bombay-10. Maza-
  - (c) The B.P.T. General Workers' Union, Kavarana Building, P.D.'Mello Road, Bombay-9.
  - (d) Trustees of the Port of Bombay, Bombay.
- (4) Name of the union, if any, representing the workers in question.
  - (1) The Transport and Dock Workers Union, Bombay.
  - (2) The B.P.T. Employees' Union, Bombay.
  - (3) The B.P.T. General Workers' Union, Bombay.
  - (4) Total number of workmen employed in the undertaking affected-28,000.
  - (5) Estimated number of workmen employed in the undertaking affected-256.

We further agree that the decision of the arbitrator shall be binding on us.

The arbitrator shall make his award within a period of six months from the date of notification by the Central Government in the Gazette of India of this agreement or within such further time as is extended by mutual agreement between us in writing. In case

the award is not made within the period aforementionthe reference to arbitration shall stand automatically cancelled and we shall be free to negotiate for fresh arbitration.

Witnesses

Signature of the parties:

- 1. Sd/- S.D. Chittar, Secetary. for and on behalf of the Trustees of the Port of Hombay 1. Sd/- R.S. Rayyar, Jr. Assistant Secretry, B.P.T. Bombay.
- 2. Sd/- S. Raju, Jr. Assis- 2. Sd./- S.R. Kulkarni, Secretary, tant Secre ary, B.P.T., Bombay.

Transpor & Dock Workers

Union, Bombay.

3. Sd/- S.K. Shetye, General Secretry, B. P. T. Employees' Union, Bombay. General Sd/- G.H. Kale, President

Union, Bombay.

Dated, Bombay, the 7th Day of April, 1972

[No. L.31013/1/72-P&D.]

O. P. TALWAR, Dy. Secy.

## श्रम ग्रीर पुनर्वास नंत्रालय (अब म्रोर रोजगार विमाग)

श्रादेश

नई दिल्ली 24 मई, 1972

का० ग्रा० 1383-- यत: बम्बई पोर्ट ट्रस्ट, बम्बई के प्रबन्ध-मण्डल से सम्बद्ध नियोजकों भौर उनके कर्मकारों, जिनका प्रतिनिधित्व परिवहन तथा गोदी श्रमिक संघ, बम्बई पत्तन न्यास कर्मचारी यनियन तथा बम्बई पत्तन न्यास सामान्य श्रमिक संघ, बम्बई करता है के बीच एक श्रीद्योगिक विवाद विद्यमान है ;

श्रीर यतः उन्त नियोजकों श्रीर उनके कर्मकारों ने श्रीद्योगिक विवाद श्रधिनियम, 1947 (1947 का 14) की धारा 10-क की उप-धारा (1) के श्रधीन लिखित करार द्वारा उक्त विवाद को माध्यस्थम के लिए निदेशित करने का करार कर लिया है श्रौर उक्त माध्यस्थम करार की एक प्रति उक्त श्रधिनियम की धारा 10-क की उपधारा (3) के प्रधीन केन्द्रीय सरकार को भेजी है ;

श्रत: ग्रब उक्त ग्रधिनियम की धारा 10-क की उपधारा (3) के ब्रन्सरण में केन्द्रीय सरकार उक्त माध्यस्थम करार को एतदुद्वारा प्रकाशित करती है ।

> ग्रीद्योगिक विवाद श्रधिनिय , 1947 की धारा 10-क क प्रधीन करार

पक्षकारों के नामः

नियोजकों का प्रतिनिधित्व

करने वाले:

बम्बई पत्तन के न्यासी ।

कर्मकारों का प्रतिनिधित्व करने वाले।

- 1. परिवहन भ्रौर गोदी श्रमिक संघ, बम्बई ।
- 2. बम्बई पत्तन न्यास कर्मचारी सघ. बम्बई ।
- 3. बम्बई पत्तन न्यास साधारण श्रमिक संघ, बम्बई ।

पक्षकारों के बीच निम्नलिखित भौद्योगिक विवाद को एतद्द्वारा श्री एल० पी० दवे, भ्रानन्द पार्क सोसाइटी, ब्लौक, 1/2, नादियाद के माध्यस्थम के लिए निर्देशित करने का करार किया गया हैं।

## (1) विनिदिष्ट विवाश्यस्त विषय :

क्या न्यासियों के संकल्प संख्या 513, दिनांक 3 जून, 1958 और 820, दिनांक 1 श्रक्तूबर, 1963 तथा 1968 सन्दर्भ संख्या सी जी श्राई टी-2/16, दिनांक 4 फरवरी, 1969 में श्री एन० के० वानी पीठासीन श्रधिकारी केन्द्रीय सरकार श्रौद्योगिक न्यायाधिकरण

मंख्या 2, बम्बई के पंचाट को ध्यान में रखते हुए, बम्बई पत्तन न्यास के निम्निखित वर्गों के कर्मचारी निम्न दावे करने के अधिकारी हैं:—

(i) कि उनके वर्तमान वेतनमान जैसे कि वे पहली ध्रगस्त 1956 को थे और जैसे कि वे नीचे स्तम्भ (3) में दर्शाये गये हैं, उसी तारीख से इस प्रकार संशोधित किए जाए जैसे कि स्तम्भ चार में नीचे दिखाए गए हैं: --

विभाग	वर्ग	वर्तमान वेतन-मान	मांगें गए वेतन-मान
(1)	(2)	(3)	(4)
——- गोदियां	लिपिक, वर्ग-दो सार्टर वर्ग-1 चौकीदार निरीक्षक फिट्टर	55-5-90-दक्षतारोध -6-144 55-3-85 55-3-85 55-3-85-4-93	60-5-90-दक्षतारोध -6: 14 1 60-3-81-4-85 60-3-81-4-85 60-3-81-4-93
रेलवे	नम्बर लेने वाला टेलीफीन लिपिक वर्ग-दो सहायक सामान लिपिक, वर्ग-दो	55-5-90-दक्षतारोध-6-144	60-5-90-दक्षतारोध-6-144
प्रास्ति प्रम	विल लेने वाला कूपन बेचन वाला नर्सरी पाठशाला ध्रध्यापक	55-3-85 55-3-85	60-3-81-4-93 60-3-81-4-85 60-3-81-4-85

- (ii) कि यदि हाँ, तो ऐसा संशोधन किये जाने पर, उन कर्मचारियों को जो इन वर्गों में आते थे और जो 31 जुलाई, 1956 को सेवा में थे, पहली अगस्त, 1956 से 5 रु० प्रति मास की तद्यर्थ वेतन वृद्धि मंजूर की जाय।"
- (2) नियोजक 1879 के बम्बई श्रिधिनियम छ: में समाविष्ट बम्बई पत्तन के त्यासी हैं, जिनका मुख्यालय शूरजी बल्लभाम मार्ग, बल्लाई स्टेट फोर्ट, बम्बई में स्थित है श्रीर बम्बई पत्तन न्यास वा विवाद में प्रत्यक्ष रूप से सम्बद्ध कर्मकारों के प्रतिष्ठान वे हैं जो ऊपर (1) में निर्दिष्ट हैं।
- (3) विवाद से सम्बद्ध पक्षों के ब्यौरे जिनमें अन्तर्ग्रस्त प्रतिष्ठानों श्रथवा उप-क्रमों के प्रतिष्ठानों के नाम और पते सम्मिलित है:—
  - (क) परिवहन तथा गोदी श्रमिक संघ, पी० डिमेलो भवन, पी० डिमेलो रोड, फोर्ट बम्बई-1.
  - (ख) बम्बई पत्तन न्यास कर्मचारी संघ, पोर्ट ट्रस्ट कामगर सदर, नवाब टैंक रोड, मजागांव, बम्बई-10.
  - (ग) बम्बई पत्तन न्यास साधारण कर्मकार संघ, कावणी बिल्डिंग, पी० डिमेलो रोड, बम्बई-9.

- (घ) बम्बई पत्तन, बन्बई के न्यासी ।
- (4) यदि विवाद में कर्नकारों का प्रतिनिधित्व करने याजा कोई संघ हो तो उसका नाम :
  - (1) परिवहन तथा गोदो कर्मकार संव, बम्बई ।
  - (2) बम्बई पत्तन न्यास कर्मवारी संध, बम्बई ।
  - (3) बम्बई पत्तन न्यास साधारण कर्मकार संघ, बस्बई।
  - (4) प्रभावित उपक्रम में नियोजित कमकारों की कुल संख्या . . \$\frac{1}{28,000}\$
  - (5) प्रभावित हुए उपक्रम में नियोजित कर्मकारों की प्रास्कलित संख्या . . 526

हम भ्राग करार करते हैं कि मध्यस्य का विनिश्चय हम पर भ्राबदकर होगा ।

मध्यस्थ केन्द्रीय सरकार द्वारा भारत के राजपन में इस करार को अधिमूचना के प्रकाशित हो हो को तारीख से छः मास को अवधि के भातर अथवा इतन और समय के भोतर जो हमारे बोच पारस्परिक लिखित करार द्वारा बढ़ाया जाय, देगा। यदि ऊपर विजित करार द्वारा बढ़ाया जाय, देगा। यदि ऊपर के लिए निर्देश स्वतः रह हो जावे ॥ श्रीर हम नवे माध्यस्यम के लिए बातचीत करने को स्वतन्त्र होंगे ।

साक्षी

पक्षकारों के हस्ताक्षर

- 1. ह०/-- म्रार० एस० रायकर 1. ह०/-एस० डी० चित्तर, श्रवर सहायक , सचिव, बम्बई पत्तन न्यास. बम्बई ।
- बम्बई के पत्तन न्यासियों के सचिव श्रौर उनकी श्रोर से।
  - 2. ह०/-एस० ग्रार० कुलकर्णी, सचिव, परिवहन तथा गोदी कर्मकार संघ, बम्बई ।
- 2. हं०/- मु० राज श्रवर महत्यक सचिव, बम्बई पत्तन स्थान. बम्बई ।
- 3 ह०/-एस० के० शेट्ये, प्रधान सचिव, बम्बई पत्तन न्यास कर्मचारी संघ. बम्बई।
- 4. ह०/-जी० एच० काले, ग्रध्यक्ष, बम्बई पत्तन न्याम साधारण कर्मकार बम्बई।

दिनांक 7 ग्राप्रैल, 1972.

[सं॰ एल-31013/1/72-पी एण्ड डी] श्रो० पी० तलवाड. उप सचिव ।

## DELHI DEVELOPMENT AUTHORITY

## PUBLIC NOTICE New Delhi, the 3rd June 1972

S.O. 1384.—The following modification which the Central Government proposes to make in the zonal development plan for zone D-4 (Parliament Street area) is hereby published for public information. Any person having any objection or suggestion with respect to the proposed modification may send the objection or suggestion in writing to the Secretary, Delhi Development Authority, Delhi Vikas Bhawan, I. P. Estate, New Delhi within a period of thirty days from the date of this notice. Any person making the objection or suggestion should also give his name & address. & address.

### Modification

Land use of plot No. 3-Jantar Mantar Road, falling in zone D-4(Parliament Street area) of Master Plan of Delhi, measuring about 1 hect. (2.5 acres) and bounded by plot No. 5 and 1 in the north and south respectively, 11.5 meters (38 it.) wide lane in the east and the existing Jantar Mantar Road in the west, is to be changed from 'educational' to 'residential'.

2. The plan indicating the proposed modification will be available for inspection at the office of the Delhi Development Authority, Delhi Vikes Bhawan, I. P. Estate, New Delhi on all working days except Saturdays within the period referred to above.

[No. F. 3(117)/69-MP.] H. N. FOTEDAR, Secy.

# दिल्ली विकास प्राधिकरण

## सावजनिक सूचना

नई दिल्ली, 3 जन 1972

एस. ग्रा. 1384---केन्द्रीय सरकार जो । ही- । (पालियामेंट स्ट्रीट एरिया) के जीनल डबल्पमेंट प्लान में नीचे तिखा पंशोधन करने का विचार कर रही है, इसे जनता की जानकारी के लिये प्रकाशित किया जा रहा है। इस संशोधन के संबंध में यदि किसी व्यक्ति को श्रापत्ति या सुझाव देना हो तो श्रपने श्रापत्ति श्रीर सुझाव इस ज्ञापन के 30 दिन के भीतर दिल्ली विकास प्राधि-करण के मचिव, दिल्ली विकास भवन, इन्द्रप्रस्थ स्टेर, नई दिल्ली के पास लिखकर भेज सकते हैं। जो व्यक्ति अपनी श्रापास या मुझाव दें दें अपना नाम तथा पूरा पता भी दें ।

## संशोधन

भखण्ड सं०-3 नंतर मंतर रोड दिल्ली मध्य योजना के जोन डी-4 (पार्लियामेंट स्टीट एरिया) है, इसका क्षेत्रफल लगमग (2.5 एकड़) है तथापि यह श्रीर दक्षिण में ऋमश: भखण्ड स० 5 तथा 1 द्वारा घिरा हम्रा पूर्व में 11.5 मीटर (38 फुट) चौड़ी लेन हैता पश्चिम में वर्तमान जंतर मंतर ोड़ है, भ्रब इस भुखण्ड का भृमि उपयोग 'प्रक्षिक' से धाव।सीय' में परिवर्तित करने का प्रस्ताव है।

2. णनिवार को ोडकर भ्रौर किसी भी कार्यशील दिन में दिल्ली विकास प्राधिकरण के कार्यात्रय विकास भवन, इन्द्रप्रस्थ इस्टेट, नई दिल्लो—ा में उक्त श्रवधि में श्राकर संशोधन के भानचित्र का निरीक्षण कि म जा सकता है।

> [सं० एक० 3 (117)/69-एम० ो०] एच० एन० फोतेदार, सचिव ।

### MINISTRY OF FOREIGN TRADE

New Delhi, the 3rd June 1972

S.O. 1385.—Whereas the Central Government is of opinion that it is necessary or expedient, in exercise of the powers conferred by section 6 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), to amend the notification of the Government of India in the Ministry of Forcign Trade No. S.O. 5054, dated the 29th December, 1969 regarding dried shark fins, in the manner specified below, for the development of the export trade of India, and has forwarded the proposal in that behalf to the Export Inspection Council, as required by sub-rule (2) of rule 11 of the Export (Quality Control and Inspection) Rules, 1964; Rules, 1964;

Now, therefore, in pursuance of the said sub-rule, the Central Government hereby publishes the said proposal for the information of the public likely to be affected thereby.

2. Notice is hereby given that any person desiring to forward any objections or suggestions with respect to the said proposal may forward the same within thirty days of the date of publication in the Gazette of India of this notification to the Export Inspection Council, World Trade centre, 14/1-B, Ezra Street (7th floor), Calcutta-1.

Proposal

In the Annexure to notification of the Government of India in the Ministry of Foreign Trade No. S.O. 5054, dated the 29th December, 1969, for the heading "(A) Specifications for Dried Shark Fins" and the entries thereunder, the following heading and entries shallshall be substituted, namely;—

### ANNEXURE

### "A. SPECIFICATIONS FOR DRIED SHARK FINS

æ	Size grades based	on length in Cms.	- Colour	Odour	General characteristics
Types	*Dorsal, Ventral and Pectoral Fins	Caudal Fins**	Соющ	Odogr	General Characteristics
(i) White (ii) Black	35 cm.	Grade A: Below 20 cm. B: 20 cm. and below 35 cm. C: 35 cm. and above	Characteristic White, Black or spotted colour of the species.	Characteristic Odour of dried meat, but shall be free from any off odour.	Dried shark fins shall be prepared from fresh shark. The material shall be property bried and free from fungal, insect and mite infestation. It shall also be free from any visible contamination. In the preparation of this material, the dorsal, ventral, pectoral and caudal (tail) fins of edible sharks shall be used. There shall be no excess visible flesh on the cut-ends. The caudal (tail) fins shall be without back bone unless otherwise agreed to between the exporter and the foreign buyer.

Note:

- 'A tolerance of 5% by weight of the next higher or lower size grade or both shall be permitted.
- **A tolerance of 10% by weight of the nex higher or lower grade or both shall be permitted.

Definitions:

- (i) "Length of fins" shall mean length of fins measured from tip to upper or anterior corner.
- (ii) For the purpose of inspection, "white, shall include yellowish white, and "black" shall include greyish black including the spotted varieties. In the case of pectoral fins, colour of the outer or upper side of the fins shall be taken into consideration".

 $[N_0.6(18)/71-Exp.Insp.]$ 

## विदेश ध्यापार मंत्र(सय

## नई दिल्ली, 3 जून, 1972

का । ग्रा । 1385. -- यत : निर्यात (क्वासिटी नियंत्रण ग्रौर निरीक्षण) ग्रिधिनियम, 1963 (1963 का 22) की धारा 6 द्वारा प्रवत्त शक्तियों का प्रयं≀ग करते हुए, केन्द्रीय सरकार की यह राय है कि भारत सरकार के विदेश व्यापार मंत्रालय सूखे शार्क पंख से संबंधित ऋधिसचना सं० का० म्रा० 5054, तारीख 29 दिसम्बर, 1969 का भारत के निर्यात व्यापार के विकास के लिए नीचे विनिर्दिष्ट रीति में, भीर ब्रागं संशोधन करना श्रावयश्क या समीचीन है भौर उसने निर्यात (क्वालिटी नियंत्रण श्रौर निरीक्षण) नियम, 1964 के नियम 11 के उपनियम (2) द्वारा यथाश्रपेक्षित, इस निमित्त प्रस्ताव निर्यात निरीक्षण परिषद को भेजा है:

श्रतः श्रव, उक्त उपनियम के श्रनुसरण में, केन्द्रीय सरकार उसके धारा सम्भाव्यत : प्रभावी होने वाले जनसाधारण की जानाकारी के लिए उक्त प्रस्ताव को एतद्वारा प्रकाशित करती है।

2. एतदहारा यह सूचना दी जाती है कि उक्त प्रस्ताव के बारे में किन्हीं ग्राक्षेपों या सुझावों को भेजने का वांछा करने वाला कोई अयक्ति इस ग्रिधसूचना के भारत के राजपत्र में प्रकाशन की तारीख के तीस दिन के भीतर उन्हें निर्यात निरीक्षण परिषद्, वर्ल्ड ट्रेंड सेंटर, 14/1-बी, रजरा स्ट्रीट (सातवीं मंजिल), कलकत्ता-1 को भेज सकेगा ।

### प्रस्ताध

भारत सरकार के विदेश व्यापार मंत्रालय की श्रिधसूचना सं० का० ग्रा० 5054, तारीख 29 दिसम्बर, 1969 के उपाबंध्यूमें, "(क) सूखे शार्क पंख के विनिर्देश" शीर्ष श्रौर उसके नीचे की प्रविष्टियों के स्थान पर, निम्नलिखित शीर्ष श्रोर प्रविष्टियां प्रतिस्थापित की जायेंगी, श्रर्थात्:—

# उपायःथ "कः. सूले झार्क-पंथा के लिए विनिर्वेश

प्रकार	से० मी० में लम्बाई पर ^{क्ष} पृष्ठ, ग्रधर भौर मंस पंख		रंग	मंघ	साधारण लक्षण
(i) सफेद (ii) काला	श्रेणी क. 20 सेंमी० से कम ख. 20 सेंमी०श्रीर 35 सेंमी० से कम ग. 35 सेंमी० श्रीर उससे ऊपर	ख. 20 सेंमी० भ्रौर 35 सेमी० से कम	•	**	मूखे पार्क-पख ताजा शाकी से तैयार किए जायेंगे। सामग्री ठीक से सुखाई गई होगी या फणूंदी, कीट तथा कुटकीबाधा से मुक्त होगी। यह किसी वृश्य संदूषण से भी मुक्त होगीम इस सामग्री के तैयार करने। भोज्य शाकों के पुष्ठ, प्रधर ग्रंस ग्रीर पुष्ठ (पूछ) पुष्व प्रयुक्त किए आयेंगे। कटे सिरों पर अधिक दश्य चरबी नहीं होगी। जब तक निर्यात- कर्ता ग्रीर विदेशी केता के बीच ग्रन्थथा तथ न हो तब तक पुष्ठ (पूछ) पंख बिना रीक के होंगे।

दिव्वरा : *निकटतम उच्चतर श्रीर निम्नतर माप-श्रेणी या दोनों के तोल से 5 प्रतिशत की गुंजाइश धनुकात होगी।

**निकटतम उच्चतर श्रीर निम्नतर माप-श्रेणी या दोनों के तोल से 10 प्रतिशत की गुंजाइश धनुकात होगी।

परिभाषाएं : (i) "पंखों की लम्बाई" के सिरे से उपरि या श्रग्रकोण तक माप किए गए पंखों की लम्बाई श्रभित्रेत होगी ।

(ii) निरीक्षण के प्रयोजन के लिए "सफेद" के श्रन्तर्गत पीताम सफेद श्रौर "काले" के श्रन्तर्गत यूसराम काना च हत्तदार किस्मों के सहित होंगे।

श्रंस पंखों की दशा में पंखों के बाहय या उपरि श्रीर के रंग का ध्यान रखा जाएगा"।

[सं० 6(18)/71--निर्यात निरी०]

And whereas the objections and suggestions received from the public on the said draft have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by section 6 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), the Central Government, after consulting the Export Inspection Council, being of opinion that it is necessary and expedient so to do for the development of the export trade of India, hereby—

- notifies that coir mattings shall be surject to quality control and inspection prior to export;
- (2) specifies the type of inspection in accordance with the Export of Coir Mattings (Inspection) Rules, 1972, as the type of quality con-

S.O. 1386.—Whereas for the development of export trade of India certain proposals for subjecting coirmattings to quality control and inspection prior to export, were published as required by sub-rule (2) of rule 11 of the Export (Quality Control and Inspection) Rules, 1964, in the Gazette of India—part II—Section 3—sub-section (ii), dated the 4th March, 1972, under the notification of the Government of India in the Ministry of Foreign Trade No. S.O. 854 dated the 4th March, 1972;

And whereas objections and suggestions were invited till the 2nd April, 1972, from all persons likely to be effected thereby;

And whereas the said Gazette notification was made available to the public on the 4th March, 1972;

trol and inspection which would be applied to such coir mattings prior to export;

- (3) recognises—
  - (a) the specifications for coir mattings as set out in annexure I to this notification as the standard specifications for the coir mattings;
  - (b) in the absence of any specifications as set out in the Annexure, the specifications formulated by a panel of experts appointed by the Export Inspection Council for the purpose of examining and approving samples submitted by the exporter;
- (4) prohibits the export in the course of international trade of coir mattings unless the prohibits the export in the course of international trade of coir mattings unless the same is accompanied by a certificate issued by any one of the Export Inspection Agencies established under section 7 of the Export (Quality Control and Inspection Act, 1963 (22 of 1963), to the effect that the coir mattings conform to the specifications recognised under sub-paragraph (3) and is exported under sub-parag nised under sub-paragraph (3) and is exportworthy.
- 2. Nothing in this notification shall apply to the export by sea, land or air, of samples of coir mattings to prospective buyers.
- 3. In this notification, "coir mattings" means coir mattings manufactured on powerlooms as well as handlooms and include:—
  - (i) Coir matting mats,
  - (ii) coir matting rugs, and
  - (iii) any other sorts of coir mattings.
- 4. This notification shall come into force on the rejoinder was accepted on condoning the delay. Now-20th June, 1972.

### ANNEXURE

Specifications for coir mattings.

- 1. General Requirements:
- 1.1. The coir mattings shall be manufactured from bleached or unbleached coir yarn as agreed to between the buyer and seller. The yarn shall be of twoply.
- 1.2. The coir mattings shall be firmly and evenly woven.
- 1.3. The coir mattings shall be plain, dyed or stencilled or may have designs woven into them.
- 1.4. The coir mattings may be made into rugs or matting mats as agreed to between the buyer and the seller. In such cases the cut ends of the matting mats or rugs shall either be stitched with suitable cotton thread or bound with jute, rexine or leather webbing (plain, coloured or fancy) or ends doubled back and interlaced in the body of the matting mats or rugs or rubber edged or glued edged or with rubber (rubro-fibre-backed) rubber/rubro-fibre-backed.
- 1.5. The coir mattings shall not be loaded with salt or other extraneous matter.
- Specific Requirements:—
- 2.1. The coir mattags of a particular quality number shall comply with the requirements for that

quality number as given in the Table below or be in accordance with the specifications approved by the panel of experts.

- 2.2. Construction.—The coir mattings of a particular quality number shall conform to the constructional cetails for that quality number as given in the Table or he in accordance with the specifications approved by the panel of experts.
- 2.3. Ends and Picks.—The minimum number of warp ends and the number of picks per decimeter (or foot) of coir mattings shall be in accordance with requirements given in the Table below or be in accordance with the specifications approved by the panel of experts.
- 2.4. Weight.—The weight per sq. metre (or sq. yard) shall be as specified in the Table below or be in accordance with the specifications approved by the panel of expets. A tolerance of 1.1.7.5 per cent in the --5.0

weight per sq. metre (sq. yard) shall be permitted.

2.5. Dimension.—The dimensions of coir mattings shall be as specified in the export contract as agreed to between the buyer and the seller. The usual sizes of coir mattings shall be as specified below:—

### Dimensions of coir matting

Size No.	cm	*Mattings width Inches
0	45	18
I		22-5
2	55 60	24
3	70	27
4	90	36
5 6	115	45
6	140	54
7 8	160	54 63
8	180	72
9	270	108
10	4.	• •

"coir Mattings shall be supplied in rolls."

A "Rolls" of coir mattings usually 45m (or 50 yds.) long.

Unless specifically agreed otherwise, the followitolerances in dimensions shall be allowed, namely: otherwise, the following

Tolerance coir mattings in length

Tolerance coir matteings in width:

for width up to 180 cm (71") for width above 180 cm (71") + or-13 mm (1") + or-25 mm (1)

Tolerance coir matting rugs in length | or-13 mm (1")

Tolerance coir mattings mats in length | or-13 mm(1")

Tolerance coir matting mats in width +or-13 mm(1)

THE TABLE
Constructional Details of Handloom Coir Mattings

Quality	ŴΛ	RP	rege dm. ft.		WEFT'	Picks	Mın		WEIGHT		
No.	Quality of yarn	Approx scorege of yarn.			Quality of yarn	Per Pe dm. ft		Kg	/m2	lb/yd2	
	2	3	4	. 5	6		7	8	9	10	
Two-Trea M2A1 M2A2 M2A3	adle Plain Weave ANJENGO ANJENGO ANJENGO	15 14 13	33 31 29	100 93 87	VYCOME/BEACH VYCOME/BEACH VYCOME/BEACH	]	1 I 1 I	32 32 30	1·50 1·55 1·62	2:75 2:85 3.00	

							<del></del>		
I .	2	3	4	5	6	7	8	9	10
M2A4 M2R1 M2R4 M2R3 M2R2 M2V1 M2V2 M2V3 M2BI M2B2	ANJENGO ARATORY ARATORY ARATORY VYCOME VYCOME VYCOME BEACH BEACH	12 15 14 13 12 15 14 3 12 11/10 9	27 33 31 29 27 33 30 27 23 20	80 100 93 87 80 100 90 80 70	VYCOME BEACH VYCOME/BEACH VYCOME/BEACH VYCOME BEACH VYCOME BEACH CALICUT/BEACH VYCOME BEACII VYCOME BEACII VYCOME BEACII BEACH/KALLAI BEACH/KALLAI	9 11 10 9 9 9 9 9	28 32 32 30 28 28 28 28 28	1·70 1·42 1·47 1·55 1·62 1·35 1·42 1·52 1·30	3·15 2·60 2·70 2·85 3·00 2·45 2·60 2·80 2·35
Two-Tread	le Basket Wcavc								
B2BA2(3x B2BA3(3x M2BA4(3x M2BA5(3x M2BA6(3x B2BR1(3x: M2BR2(3x M2BR3(3x B2BR4(3x: B2BR5(3x: M2BR6(3x: M2BRV1(1:	(3) ANJENGO (2) ARATORY (3) VYCOME	15 14 13 15 14 13 15 14 13 14 13 12	30 28 26 30 28 26 30 28 26 30 28 26 28 26 28 26 28	90 84 78 90 84 78 90 84 78 84 78 60	ANJENGO ARATORY ANJENGO ARATORY ANJENGO ARATORY VYCOME VYCOME VYCOME VYCOME ARATORY ARATORY ARATORY VYCOME	17 16 17 16 17 16 17 17 16 17 16 16 16	50 48 50 50 48 50 48 50 50 48 48 46 44	1.72 1.80 1.82 1.62 1.68 1.72 1.68 1.72 1.80 1.58 1.62 1.68 1.47 1.62 1.58	3·20 3·30 3·40 3·00 3·10 3·20 3·30 2·90 3·10 2·70 2·80 2·90 2·50
Three- Tr	eadle Weave								
M3A1 M3A2 M3A3 M3A4 M3A5 M3R1 M3R2 M3R3 M3R4 M3R5 M3C1 M3V1 M3V1 M3V3 M3B1	ANJENGO ANJENGO ANJENGO ANJENGO ANJENGO ARATORY ARATORY ARATORY ARATORY ARATORY ARATORY ARATORY ASHTAMUDI VYCOME VYCOME VYCOME BEACH	16 15 14 13 12 16 15 14 13 12 11 14 13	35 33 31 29 27 35 33 31 29 27 24 31 29 27 22	106 100 93 87 80 106 100 93 87 80 73 93 87 80	VYCOME/BEACH	9 9 10 10 10 10 9 10 9 9 9	34 32 30 30 34 32 30 30 28 30 28 28 28	1.58 1.62 1.68 1.75 1.82 1.50 1.55 1.60 1.68 1.75 2.08 1.40 1.45 1.52	2.90 3.00 3.10 3.25 3.40 2.75 2.85 2.95 3.10 3.25 2.55 2.65 2.80
Four- Tree	idle Weave								
M4A1 M4A2 M4A3 M4A4 M4R1 M4R2 M4R3 M4R4 M4V1 M4V2 M4V3	ANJENGO ANJENGO ANJENGO ANJENGO ARATORY ARATORY ARATORY VYCOME VYCOME	15 14 13 12 15 14 13 12 14 13	33 31 29 27 33 31 29 27 31 29	87 80	VYCOME	13 13 13 13 13 13 13 12 12	40 40 38 38 40 40 38 36 36	1.70 1.75 1.82 1.90 1.62 1.68 1.75 1.82 1.47 1.55 1.62	3·15 3·25 3·40 3·55 3·00 3·10 3·25 3·40 2·70 2·85 3·0

^{3.} Packing: --

[No. 6(14)/71-EIEP.]

^{3.1.} The coir mattings shall be packed as agreed to between the buyer and the seller.

^{3.2.} Each package shall be marked with the following particulars, namely:

⁽a) Name of the material;

⁽b) Size;

⁽c) Number of pieces packed in each package;

⁽d) Code number of the exporter;

⁽c) Gross weight and

⁽f) Name. initials, trade mark or any other indentification mark of the exporter.

का० ग्रा० 1386— यतः भारत के निर्यात व्यापार के विकास के लिए कलर क्यम को निर्यात के पूर्व क्वाचिटी ियंत्रण शौर निरीक्षण के श्रधीन होने के लिए कितप्य प्रस्ताव, निर्यात (क्वालिटी नियंत्रण श्रौर निरीक्षण) नियम, 1964 के ियम 11 के उपनियम (2) द्वारा यथा पेक्षित भारत सरकार के विदेश ज्यापार मंत्रालय की श्रिधगूचना सं० का० श्रा० 854 तारीख 4 मार्च, 1972 के श्रधीन भारत के राजपत्र,भाग 2, खण्ड 3. उपखण्ड (ii), तारीख 4 मार्च, 1972 में प्रकाणित किए गए थे:

श्रीर यतः एतद्द्वारा सभाव्यनः प्रभावित होने वाले सभी ध्यक्तियों से 2 श्रप्रैन, 1972 तक श्राक्षेप तथा सुझाव श्रामंद्रित किये गए थे :

भौर यत: उक्त ग्रधिसूखता का राजपत्र जनता को 4 मार्च, 1972 को उपलब्ध किया गया था:

ग्रीर यतः उक्त प्रारूप पर जनता से प्राप्त श्राक्षेपों ग्रीर सुझावों पर केन्द्रीय सरकार ने विचार किया है।

श्रतः श्रव निर्यात (क्वालिटी नियंत्रण श्रीर निरीक्षण) श्रिधिनिएम, 1963 (1963 का 22) की धारा 6 द्वारा प्रवत्त गाक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार की, निर्यात निरीक्षण परिषद् से परामर्श करने के पश्चात, यह राय है कि भारत के निर्यात ख्यापार के विकास के लिए ऐसा करना श्रावश्यक श्रौर समीचीन है, वह एतद्वाराः—

- (1) श्रिष्ठिमूचित करतीं है कि क्यर मैटिन निर्यात के पूर्व बनालिटी नियंत्रण श्रीर निरीक्षण के श्रधीन हो ।
- (2) क्यरमेंटिंग निर्यात (निरीक्षण) नियम, 1972 के प्रतुसार क्वालिटी नियंत्रण श्रौर निरीक्षण के उस प्रकार को विनिर्दिष्ट करती है, जो ऐसे क्यर मैटिंग को निर्यात-पूर्व लागू होगा।
- (3) (क) इस प्रधिसूचना के उपबंध-1 में यथा उपविणत क्यर मैटिंग के विनिर्देशों को मथर मैटिंग के लिए मानक विनिर्देशों के रूप में मान्यता देती हैं:
  - (ख) उपाबंध में उपवर्णित किन्हीं विनिर्देशों के न होने पर निर्यातकर्ता द्वारा प्रस्तुत किए गए नमूनों की परीक्षा और श्रनुमोदन के प्रयोजन के लिए निर्यात निरीक्षण परिषद् द्वारा नियुक्त विशेषकों। के पैनल द्वारा बनाए गए विनिर्देशों को मान्यता देती है।
- (4) 1. अन्तर्राष्ट्रीय व्यापार के अनुक्रम में स्यय मैटिंग के निर्यात का तब तक प्रतिषेध करती है जब तक उसके साथ निर्यात (क्वालिटी निर्मन्नण और निरीक्षण) अधिनियम, 1963 (1963 का 22) की धारा 7 के अधीन स्थापित किसी निर्यात निरीक्षण अभिकरण से इस आध्य का प्रमाणपन्न न हो कि त्यर मैटिंग उप-पैंग (3) के अधीन मान्यतापाप्त विनिर्देशों के अनुरूप है और निर्यात योग्य हैं।

- 2. इस ग्रिधिसूचना की कोई भी बात क्यर मैटिंग के उन नमूनों पर लागू नहीं होगी, जिनका भाकी क्रेनाग्रों को यत्र, समुद या वायु मार्ग द्वारा निर्यात किया जाता है ।
- इस प्रधिसूचना में 'क्यर मैटिंग' से हाथ करचे या णक्ति करचे पर विनिमित क्यर ग्रिभिप्रेत हैं, श्रीर इसमें निम्निलिखत भी सम्मिलित हैं,
  - (1) क्यर मैंटिग,
  - (2) क्यर मैटिंग रग, श्रीर
  - (3) क्यर मैटिंग का कोई अन्य प्रकार।
- 4. यह अधिमूचना 20-6-72 को प्रवृत्त होगो ।

### उपाधन्ध

## वयर मेटि के लिए विनिर्वेश

## ा. साधारण ग्राबदयकताएं: ---

- 1.1 कता और विकेता के बीच पाए गए करार के अनि सि विरंजित या श्रविरंजित क्यर सूत से मैटिंग का निर्माण किय जाएगा। सूत दो लड़ का होगा।
  - 1.2 अयर मैटिंग दुढ़ता से श्रीर एक-पा बुना होगा।
  - 1.3 क्यर मैंटिंग सादा रंगीन भवेलबूटे से सजाया हुआ होगा या उनमें बुने हुए डिजाइन हो सर्केंग ।
  - 1.4 क्यर मैटिंग कैता श्रीर विकेता के बीच पाए गए करार के अनुसार रंगों में या मैटिंग मैटों में बनापा जा सकेगा। ऐसे मामलों में मीटिंग मैटों या रंगों के कटे हुए सिरं उपयुक्त सूत के थागे से या तो सिले जाएंगे या ( सावे, रंगीन या फैन्सी ) जूट रेक्सिन या लेदर वैविंग से बांघे जाएंगे या छोर पीछे की श्रीर दोहरे किए जाएंगे और मैटिंग मैटीं या रंगों के मुख्य भाग में श्रन्तग्रथित किए जाएंगे या सिरे पर रखड़ कपड़े का श्रम्तर लगाया जाएगा।
    - 1.5 क्यर मैटिंग को लदाई जत्रण या किसी अन्य मिन्त पदार्थ के साथ नहीं की जाएगी ।

## 2. विनिदिष्ट श्राइयकताएं :---

2.1 विभिष्ट क्वालिटी संख्या के नयर मैटिंग नीचे सारणी में यथा दी गई विभिष्ट क्वालिटी संख्या की स्रावश्यकताओं के सनुष्प या विशे-पत्नों के पैनल द्वारा प्रनुमोदिन विनिर्देशों के स्रनुसार होंगे।

- 2.2. बराबट विशिष्ट क्वालिटी संख्या के कयर मैटिंग सारणी में यथा दी गई उसी क्वालिटों संख्या के लिए बनावट के व्योरों के प्रनुरूप या विशेषज्ञों के पैनल द्वारा श्रनुमोदित विनिविं वेंशों के प्रनुसार होंगे।
- 2.3 छोर श्रीर पिक :—कयर मैटिंग के प्रति
  ड० मी० (या फुट) के ताना
  छोरों श्रीर पिकों की कम से कम संख्या निम्न सारणी में दी गई ग्रावक्यकताओं के अनुसार होगी या विशेषज्ञों के पैनल द्वारा अनुमोदित विनिर्देशों के श्रमुसार होगी।
  - 2.4 भार :—प्रति व० मी० (या वर्ग गज) भार निम्न सारणी में यथा विनिर्दिष्ट या विशेषज्ञों के पेनल हारा ग्रनुमोदित विनिर्दिशों के भ्रनुसार होगा भार में, प्रति व० मी० (या वर्ग गज) में +7.5 प्रतिशत की महयता श्रनुज्ञात हागी। -5.0
- 2.5 श्रायात्र :--कयर मैटिंग के आयाम केता और विकेता के बीच पाए गए करार की निर्यात संविदा में यथा विनिदिष्ट के अनुमार होंगे । कयर मैटिंग के प्रायिक आकार यथा निस्त विनिदिष्ट होंगे :

कयर मीटिंग के आयाम

	1	2	3
	श्राकार सं०	सें० मीं०	मैंटिंग की चोड़ाई इंच
<del></del>			
	0	45	18
	1	55	22,5
	2	60	24
	3	70	27
	4	90	36
	,		

1	2	3
5	115	45
6	140	54
7	160	63
8	180	72
9	270	108
10		

'कयर मैटिंग रोल में लम्बाई प्रदाय किए जाएंगे ।'

कयर मैटिंग का 'रोल' प्रायिक रूप में 45मी'० (या 50 गज) लम्बा होता है। जब तक कि निर्दिष्टतः श्रन्यथा करार न किया गया हो, ग्रायाम में निम्निश्वित सहयता श्रनुज्ञात होगी, श्रर्थात्:—

> कयर मैटिंग की लम्बाई में सहयता- । प्रतिशत श्राबिक कयर मैटिंग की चौडाई में महयता था कम

> > 180 सें भीं (71इंच) तक र चौड़ाई के लिए

> > 13 मि० मी० (1/2 इंच) ग्र¹ध । याकम

180 में अधिक (71 इंच) से अधिक की चौड़ाई के लिए

25 मि० मी० (1इंच) श्रधिक या कम

कयर मैंटिंग रंग की लम्बाई में सहयता-

13 मि॰ मी॰ (1/2 इंच) श्रधिक या कम कयर मैटिंग रंग की चौड़ाई गें सहयता :

180 से० मी० (71") तक की चौड़ाई के लिए 13 मि० मी० (1/2") श्रधिक था कम 180 से०मी० (71") से श्रधिक की चौड़ाई के लिए—

25 मि० मी० (1") श्रधिक या कम

कयर मैटिंग मेट की लग्बाई में सहयता :

13 नि०मी० (1/2") श्रधिक या कम कयर मेंटिंग मेटे की चौडाई में सहयता :

13 मि०मी० (1/2") श्रधिक या कम

सारणी हाथ-करघा कयर मैटिंग की बनावट के ब्यौरे

व <b>वा</b> लिटी	ताना छोरकमसेकम			Г	पिक कम र		भार		
 सं०	———— सूत की त्वालिटी	सूत का लगभग स्कोरेज	प्रति डे॰ मी॰	प्रति फुट	<del></del> सूत की क्वालिटी	प्रति डे०मी०	प्रति फुट	कि०ग्रा० <b>व</b> ० मी० 2	
1	2	3	4	5	6	7	8	9	10
दो ट्रेडल सादी बुनाई					·····				·
एम 2 ए 1	भ्रंजेन्गो	15	33	100	बाईकोम 1 बीच	11	32	1.50	2.75
एम 2 ए 2	यंजेलाो	14	31	93	बाईकोम/बीच	11		1.55	

172 THE G	AZETTE OF I	INDIA: JU	'INE 0, 1						
1	2	3	4	5	6	7	8	9	10
 एम 2 ए 3		13	29		====== बाईकोम/बीच	10	30	1.62	3.00
एम 2 ए <b>4</b>	श्रंजे≂गो	12	27		बाईकोम/बीच	9	28	1.70	3.15
, ' - ', - एम 2 म्रार 1	धारटोरी	15	33		बांईकोम/बीच	11	32	1.42	2.60
एम 2 श्रार 2	भ्रारटोरी	14	31	93	बाईकोम/बीच	11	32	1.47	2.76
्म 3 झार 3	श्रारटोरी	13	29	87	बाईकोम/बीच	10	30	1.55	2.85
्म 2 श्रार <b>4</b>	भ्रारटोरी	12	27		बाईकोम/बीच	9	28	1.62	3.00
एम 2 <b>वी</b> 1	बाईकोम	15	13	100	कालीकट/बीच	9	28	1.35	2.4
एम 2 वी 2	वाईकोम	14/13	30	90	बईकोम/बीच	9	28	1.42	2.6
एम 2 वी 3	बाईकोम	12	27	80	बईकोम/बीच	9	28	1.52	2.8
एम 2 वी 1	बीच	11/10	23	70	बीच/कल्लाई	9	28	1.30	2.3
्म 2 वी 2	बीच	9	20	60	<b>बीच/क</b> ल्लाई	9	28	1.40	2.1
दो ट्रेडल बास्केट बुनाई					15.51.55			. 50	
$_{ m CH}$ 2 बीए 1 $(3 imes2)$	भ्रंजेन्गो	15	30	90	श्रजेन्गो/श्रारटोरी ∴े े/—-े-	17	50	1.72	3.2
एम 2 बीए 2 (3 × 2)	श्चंजेन्गो	14	28	84	भ्रंजेन्गो/भ्रारटोरी	17	50	1.80	3.3
एम 2 बीए 3 (3 <b>⋋</b> 2)	ग्रंजेन्गो	13	26	78	श्रंजेन्गो/म्रारटोरी	16	48	1.82	3.4
एम 2 <b>बी</b> ए 4 (3 .< 2)	श्रंजेम्गो	15	30		बाईकोम	17	50	1.72	3.0
एम 2 बीए 5 (3 × 2)	श्रंजेन्गो	14	28	84	बाईकोम	17	50	1,68	3.1
एम 2 बीए 6 (3 ∴ 2)	ग्रंजेन्गो	13	23	78	बाईकोम	16	48	1.62	3.2
$_{ extstyle ,}$ म $_{2}$ बीश्रार $_{1}(3 igwedge_{2} 2)$	) ग्रारटोरी	15	30	90	भ्रारटोरी	17	50	1.68	3.1
$_{ m OH}$ $_{ m 2}$ बी म्रार $_{ m 2}$ ( $_{ m 3}$ $_{ m <2}$ )	) ग्रास्टोरी	14	28	84	<b>ग्रारटोरी</b>	17	50	1.72	3. 2
$_{ m 0}$ म $_{2}$ बी श्रार 3 $(3{f  imes}2)$	) म्रारटोरी	13	26	78	ग्रारटोरी	16	48	1.80	3.
_{एम 2} बीम्रार 4 (3 <b>.</b> √. 2)		15	30	90	बाईकोम	17	50	1.58	2.9
एम 2बी श्रार 5 (3 <b>र 2</b> )		14	28	84	बाईकोम	17	50	1.63	3.0
एम 2 बी फ्रार 6 (3 🗡		13	27	78	बाईकोम	16	48	1.68	3.
एस 2बी ग्रारबी 1(3.√	(2) बाईकोम	14	28	84	बाईकोम	16	48	1.47	2.
एम 2बी भ्रार वी 2 (3 🖂		13	26	78	बाईकोम	16	48	1.52	2.
एम 2 बी श्रार बी 3 (3 🛪		12	24	73	बाईकोम	15	46	1.58	2.
एम 2बी म्रार 1 ( $3 \times 2$	) बीच	10	20	60	बीच	15	44	1.38	2.
तीन द्रेडल बुनाई					बाईकोम/बीच	11	34	1.58	2.
एम 3ए1	ध्रजेन्गो	16	35	106	बाईकोम/बीच -	11	32		2 3.
एम 3 ए 2	श्र <u>ं</u> जेन्गो	15	33	100	बाईकोम/बीच बाईकोम/बीच	11	30	1.68	3,
एम अएउ	<b>धंजे</b> न्गो	14	31	93	बाईकोम/ <b>बीच</b>	10	30	1.75	3.
एम 3 ए4	<b>श्रं</b> जेन्गो	13	29	87	बाईकोम/बीच बाईकोम/बीच	10	30	4.82	
एम 3 ए 5	श्चंजे <b>ली</b>	12	27	80	65 16	11	34	1.50	
π्म 3 श्रार 1 🕏	श्रारटोरी >-	16	35	106	बाईकोम/बीच बाईकोम/बीच	11	32	1.55	
एम 3 स्रार 2	भ्रारटोरी ————————————————————————————————————	15	33	100	बाईकोम/बीच	11	32	1,60	
एम ३ स्नार ३	ग्रारटोरी ——>-∿	14	31	93	बाईकोम/बीच बाईकोम/बीच	10	30		
एम ३ श्रार 4	भ्रा <i>र</i> टोरी ———े	13	29	87		10	30		
एम 3 स्रार 5	म्रारटोर <u>ी</u>	12	27	80		9	28		
एम 3 सी 1	ग्रष्टमुडी	11	24	73	0.5 (0.3	10	30		
एम 3 बी 1	वाईकोम	14	31	93		9	28		
एम 3 <b>बी</b> 2	वाईकोम	13	29	87		9	28		
एम 3 वी 3	<b>वार्</b> कोम]	12	27	80		9	28		
एम 3 बी 1	वीच	10	22	67	बीच/कल्लाई	ъ 	<u> </u>	1,41	<u> </u>

4			·						
1	2	3	4	5	6	7	8	9	10
चार द्रेडल <b>बुना</b> ई									
एम 4 ए 1	भ्रजेन्गो	15	33	100	वाईकोम	13	40	1,70	3.15
एम 4 ए 2	<b>ग्रजेन्गो</b>	14	31	93	वाईकोभ	13	40	1.75	3.25
<b>एम 4</b> ए 3	ग्रजेन्गो	13	29	87	वाईकोम	13	38	1.82	3.40
एम 4 ए 4	भ्रजेन्गो	12	27	80	वाईकोम	13	38	1.90	3,55
एम 4 भार 1	श्रारटोरी	15	33	100	वाईकोम	13	40	1,62	3.00
एम 4 आर 2	ग्रारटोरी	14	31	93	वाईकोम	13	40	1.68	3.10
एम 4 श्रार 3	भ्रारटोरी	13	29	87	वाईकोम	13	38	1.75	3.25
एम 4 भार 4	भारटोरी	12	27	80	वाईकोम	13	38	1.82	3.40
एम 4 बी 1	वाईकोम	14	31	93	वाईकोम	12	36	1.47	2.70
एम 4 बी 2	वईकोम	13	29	87	वाईकोम	12	36	1,55	2.85
एम 4 वी 3	वाईकोम	· 12	27	80	वाईकोम	12	36	1.62	3,00

## 3. पेकिंग

- 3.1 कयर मैटिंग केता और विकेता के बीच यथा पाए गए करार के अनुसार पैक किए जाकेंगे।
- 3.2 प्रत्येक पैकेज निम्नलिखित विशिष्टियों से चिल्लित किया जाएगा प्रर्थात :---
  - (क) सामग्रीका नाम
- (ख) भाकार
- (ग) प्रत्येक पैकेज में पैक किए गए नगों की संख्या
- (घ) निर्यात-कर्ताकी कोड संख्या
- (ङ) कूल भार, श्रीर
- (च) निर्यात कर्ता का नाम श्राद्याषर, व्यापारचिन्ह या कोई अन्य पहचान-चिक्त ।

[सं० 6 (14)/171-ई० आई० ई० पी०]

- S.O. 1387.—In exercise of the powers conferred by section 17 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), the Central Government hereby makes the following rules, namely:—
- 1. Short title and commencement:—(1) These rules may be called the Export of Coir Mattings (Inspection) Rules, 1972.
- (2) They shall come into force on the 20th June, 1972.
- 2. Definitions.—In these rules, unless the context otherwise requires—
  - (a) 'Act' means the Export (Quality Control and Inspection Act, 1963 (22 of 1963);
  - (b) 'Agency' means the Export Inspection Agencies established at Bombay, Calcutta, Cochin. Delhi and Madras under section 7 of the Act;
  - (c) 'coir mattings' means coir mattings manufactured on powerlooms as well as handlooms and includes—
    - (i) coir matting mats,
    - (ii) coir matting rugs, and
  - (iii) any other sorts of coir mattings.
  - (d) 'Council' means the Export Inspection Council established under section 3 of the Act;
- 3. Basis of inspection.—Inspection of coir mattings intended for export shall be carried out with a view to seeing that the coir mattings conform to the specifications recognised by the Central Government under

- section 6 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), (hereinafter referred to as the recognised specifications).
- 4. Procedure of inspection.—(1) An exporter intending to export colr mattings shall give an intimation in writing in the prescribed form of his intention so to do to the nearest office of the Export Inspection Agency.
- (2) Every intimation for this purpose shall be given not less than seventy two hours before the expected date of shipment.
- (3) Before applying for inspection, the exporter shall himself inspect the goods carefully and remove all such goods which do not conform to the recognised specifications.
- (4) The goods shall be packed in rolls or bundles and kept leady in packed condition properly stacked in a well lighted place.
- (5) The exporter shall provide the necessary facilities to the Inspecting Officer of the Export Inspection Agency for carrying out inspection to ensure that the consignment conforms to the recognised specifications.
- (6) The inspection of coir mattings shall be done with reference to the recognised specifications of different varieties of coir mattings.
- 5. Place of inspection.—The inspection shall be carried out at the premises of the manufacturer or at the premises of the expector

- 6. Inspection fee.—A fee at the rate of 25 paise shall be paid as inspection fee for the inspection of every packet or roll of coir mattings except coir matting mats for which the fee shall be 15 paise per packet.
- 7. Certificate of inspection.—After satisfying itself that the consignment of coir mattings conforms to the recognised specifications and has been sealed in accordance with the instructions issued in this behalf, the Export Inspection Agency shall issue a certificate declaring that the consignment conforms to the recognised specifications and is exportworthy.
- 8. Appeal.—(a) Any person aggrieved by the refusal to issue a certificate under rule 7, may within ten days of receipt of the communication of such refusal by him, prefer an appeal to a panel of experts consisting of not less than three persons, appointed for the purpose by the Central Government.
  - (b) The quorum for the panel shall be three.
- (c) The decision of the panel on such an appeal hall be final.

[No. 6(14)/71-EIEP.]

का० ग्रा० 1387 — निर्यात (क्वालिटी नियन्त्रण भीर निरीक्षण) ग्रीधनियम, 1963 (1963 का 22) की धारा 17 द्वारा प्रदत्त शक्तियों का प्रयोग करने हुए, केन्द्रीय सरकार, एतद्वारा निम्नलिखिन नियम बनाती है, श्रथिन् :—

- 1. संक्षिण्स नाम ग्रीर प्रारम्भः—(1) इन नियमों का नाम कायर मेंटिंग निर्यात (निरीक्षण) नियम, 1972 होगा।
  - (2) ये 20-6-1972 से प्रवृत्त होंगे।
- 2. परिभाषाएं—-उन नियमों में, जब तक सन्दर्भ मे ग्रन्यथा ग्रंपेक्षित न हो—
  - (क) "ग्रिधिनियम" मे निर्मात (क्वालिटी नियन्त्रण ग्रौर निरीक्षण) ग्रिधिनियम, 1963 (1963 का 22) ग्रिभिप्रेत है।
  - (ख) "प्रभिकरण" से अधिनियम की धारा 7 के अधीन मुम्बई, कलकत्ता, कोचीन, दिल्ली और मद्रास में स्थापित निर्यात निरीक्षण अभिकरण अभिप्रेत है।
  - (ग) "कायर मेंटिंग" से हाथ करघे तथा शक्ति करघे पर विनिधित कायर मेंटिंग श्रीभन्नेत है स्रौर इसमें :
    - (1) कायर मेंटिंग मेट,
    - (2) कायर मेंटिंग रग,
    - (3) कोई श्रन्य प्रकार के कायर मेंटिंग भी सम्मिलित है।
  - (घ) "परिषद्" से अधिनियम की धारा 3 के अधीन स्थापित निर्मात निरीक्षण परिषद् अभिप्रेत है।
- 3. निरीक्षण का आधार: निर्मात के लिए आश्रयित कायर मेंटिंग का निरीक्षण यह देखने के लिए किया जाएगा कि कायर मेंटिंग निर्मात (क्वालिटी नियन्त्रण और निरीक्षण) श्रिधिनियम, 1963 (1963 का 22) की धारा 6 के श्रधीन केन्द्रीय सरकार द्वारा मान्यता प्राप्त विनिर्देशों (जिन्हें इसमें इसके पश्चात् मान्यता प्राप्त विनिर्देश कहा गया है) के अनुरूप हैं।

- 4. निरीआण की प्रक्रिया:—(1) कायर मेंटिंग का निर्यात करने का ग्राणय रखने वाला निर्यातकर्ता ग्रंथने इस ग्राणय की सूचना विहिन प्रक्ष्प में लिखित में निकटनम निर्यात निरीक्षण ग्राभिकरण के कार्यालय को देगा।
- (2) इस प्रयोजन के लिए प्रत्येक सूचना पोनभरण की प्रत्याणित तारीख के कम से कम 72 घण्टे पहले की जाएगी।
- (3) निरीक्षण के लिए धावेदन करने से पहले निर्यातकर्ता स्वयं माल का सावधानीपूर्वक निरीक्षण करेगा और ऐसे सारे माल को हराना होगा, जो मान्यता प्राप्त विनिर्देशों के ध्रत्रूप नहीं हैं।
- (4) माल रोल या वण्डलों के रूप में पैक किया जाएगा और भली प्रकार, ऐसे स्थान पर पैक की दशा में रखा रहेगा जहां पर्याप्त प्रकाश हो।
- (5) निर्यातकर्त्ता यह सुनिश्चित करने के लिए कि परेषण मान्यताप्राप्त विनिर्देशों के स्ननुरूप है, निर्यात निरीक्षण श्रभिकरण के निरीक्षण श्रधिकारी को निरीक्षण करने के लिए स्नावश्यक मुविधाएं देगा।
- (6) कायर मेंटिंग या निरीक्षण कायर मेंटिंग की विभिन्न किम्मों के मान्यता प्राप्त विनिर्देशों के प्रति निर्देग में किया जाएगा।
- 5. निरोक्षण का स्थलः——निरोक्षण विनिर्माता या निर्यात-कर्ता के परिसरों पर किया जाएगा।
- 6. निरीक्षण फीस:—कायर मेंटिंग मेटों के सिवाय जिनकी फीस प्रति पैकेट 15 पैसे होगी, कायर मेंटिंग के लिए प्रति रोल मा पैकट के हिसाब से 25 पैसे निरीक्षण फीस के रूप में संदत्त की जाएगी।
- 7. निरीक्षरण का प्रमारा-पत्र:-कायर मेंटिंग का परेषण मान्यता प्राप्त विनिर्देशों के प्रनुरूप है प्रौर इस निमित्त जारी किए गए श्रनुदेशों के श्रनुसार सील कर दिया गया है इस बात का स्वयं का समाधान करने के पश्चात् निर्यात निरीक्षण श्रिक्षकरण यह घोषित करते हुथे प्रमाण पत्न जारी करेगा कि परेषण मान्यता प्राप्त विनिर्देशों के श्रनुरूप है श्रीर निर्यात-योग्य है।

### s. भ्रपील ---

- (क) नियम 7 के अधीन प्रमाणपत्न जारी करने के इंकार से व्यथित कोई ब्यक्ति, इस प्रकार उसे इंकार की सूचना की प्राप्ति के दस दिन के भीतर केन्द्रीय सरकार द्वारा इस प्रयोजन के लिए नियुक्त सीन ब्यक्तियों से अन्यून विशेषकों के पैनेल को अपील कर सकेगा।
- (ख) पैनेल की गणपूर्ति 3 सदस्यों की होगी।
- (ग) ऐसी श्रपील पर पैनेल का विनिष्चय श्रन्तिम होगा। [सं० 6(14)/71-नि०नि० तथा नि०सं०]

S.O. 1388.—In pursuance of rule 8 of the Export of Coir Mattings (Inspection) Rules, 1972, the Central Government hereby appoints the persons mentioned in column (2) of the Table annexed to this notification as the panel of experts for the purpose of hearing appeals under the said rules against the decision of the

पदेन ग्रध्यक्ष

भदस्य

पदेन संयोजक

Export Inspection Agency mentioned in the corresponding entry in column (1) thereof:

Provided that where a member of any of the said panel is personally interested in the subject matter of any appeal, he shall not take part in the proceedings relating to that appeal.

The quantum of the panel shall be three.

Persons constituting the panel of experts Authority against whose decision to which appeal lies. appeal lies.

T. ExportInspec- 1. Chairman, Coir Board tion Agency, Cochin

2. Shri Revi Karuna Managing Direc or, Alleppey

Ex-Officio

Chairman

- Co. Ltd., Alleppey Member 3. Shri C. Prabhakaran, M..s Aspinwall & Co. (Trav(
- Otd., Alleppeyl 4. Shri C.G. Sadasiyan, Chairman Kerala State Coir Cor-
- poration Alleppey 5. Shri C.V. Rajappan, Charankattu Coir Mfg. Co. (P) Ltd., Shertallai.
- 6. General Manager, Hindustan Coir, Kalavoor.
- 7. Joint Director (Tex & Chem), Export Inspection Council, Calcutta, Ex-Officio
- 8. Joint Director, Export Ex Officio Inspection Council, Cochin. Conve ner

[No. 6(14)/71-EIEP.]

कार्जार..1388 कयर मीटिंग निर्यात (निरीक्षण) नियम. 1972 के नियम 8 के अनुसरण में, केन्द्रीय सरकार इस प्रधिसुचना से संलग्न सारणी के स्तम्भ (2) में वर्णित व्यक्तियों को उक्त नियम के श्रधीन उसके स्तम्भ (1) की तरस्थानी प्रविध्टि में उल्लिखित ["]निर्मात निरीक्षण श्र**भिकरण** के विनिश्चय के प्रति श्रपीलों की सुनवाई के प्रयोजन के लिए बिगेषजों के पैनल के रूप में एसदुद्वारा नियुक्त करसी है:

परन्त जहां उक्त पैनल में से किसी पैनल का कोई सदस्य किसी ग्रपील की विषयनस्तु में व्यक्तिगत रूप से हितबद्ध है, वहां षष्ट उस अपील से संबंधित कार्यवाहियों में भाग नहीं लेगा। पैनल की गणपूर्ति तीन सदस्यों से होगी।

### सारणी

वह प्राधिकरण जिसे अपील होती है उन विशेषकों के जिसके विनिश्चय पैनल का गठन करने वाले **ब्यक्ति**त के प्रति भ्रपील होती

हैं।

(1)(2)

1. निर्मात निरीक्षण े 1. भ्रध्यक्ष, कयर बोर्ड अभिकरण कोचीन

2. श्री रवी करुणाकरन, प्रबन्ध-निदेशक, ग्रलेप्पी

के०लि० भ्रालेप्पी।

- श्री सी० प्रभाकरण. मदस्य मैं० एस्पिनवेत एण्ड कं० (दाव) लि॰, ग्रलेप्पी।
- श्री सी०जी० मदाशिवन. सदस्य श्रध्यक्ष, केरल स्टेट कयर कार्पोरेशन, श्रलप्यी ।
- श्री सी०पी० राजप्पन मदस्य चरनकट्ट कयर मैन्य० कं० (प्रा०) लि० शेरतस्लई
- 6. महाप्रबन्धक. संवस्य हिन्दुस्तान कयर, कलब्र।
- 7. संयुक्त निदेशक (व० तथा र०), पदेन निर्यात निरीक्षण परिषद. कलकता ।
- 8. समुक्त निवेशक, निर्यात निरीक्षण परिषद्, कोचीनः।

[स॰ 6 (14) 71-नि॰ नि॰ नथा नि॰ सं॰]

S.O. 1389.—In exercise of the powers conferred by Section 7 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963), the Central Government hereby recognises the following Export Inspection Agencies for the inspection of coir mattings prior to export, namely:—

- Export Inspection Agency, Cochin, Manohar Building, Mahatma Gandhi Road, Ernakulam, Cochin-11.
- 2. Export Export Inspection Agency, Madras, Mansion', 123, Mount Road, Madras-6. 'Sire
- 3. Export Inspection Agency, Calcutta, 'World Trade Centre' 14/1-B, Ezra Street (8th floor), Calcutta-1.
- 4. Export Inspection Agency, Bombay, 'Aman Chambers', Bombay-4. Maharshi 113, Karve Road,
- Export Inspection Agency, Delhi, 6B/9, Northern Extension Area, Rajinder Nagar, New Delhi-5.

[No. 6(14)/71-EI&EP.]

M. K. B. BHATNAGAR.

Deputy Director (Export Promotion).

कार्जार...1389 निर्यात (क्वालिटी नियत्त्रण ग्रीर निरीक्षण) प्रधिनियम, 1963 (1963 का 22) की धारा 7 द्वारा प्रदक्त शक्तियों का प्रयोग करते हुए, केन्द्रीय सरकार निम्त-लिखित निर्यात निरीक्षण ग्रिभिकरणों को निर्यात के पूर्व कयर मैटिंग का निरीक्षण करने के लिए एतस्द्वारा मान्यता देती है, ग्रार्थात्:—

- निर्यात निरीक्षण श्रिभिकरण, कोचीन, 'मनोहर बिल्डिंग, महात्मा गांधी मार्ग, एर्नाकुलम, कोचीन-11 ।
- निर्यात निरीक्षण श्रिभिकरण, मद्रास, 'सायर मैन्शन,' 123, माउण्ट रोड, मद्रास-6।
- निर्यात निरीक्षण अभिकरण, कलकसा, 'वर्ल्ड ट्रेड सेंटर', 14/1, बी इजरा स्ट्रीट, ( क्क्वीं मंजिल ), कलकसा-1 ।

- निर्यात निरीक्षण प्रभिकरण, सुम्बई,
   ग्रमन चैम्बर्स,
   113, महर्षि कर्वे रोड,
   मुम्बई-4।
- 5. निर्यात निरीक्षण म्रिभिकरण, दिल्ली, 6मी/9, उत्तरी निस्तार क्षेत्र, राजेन्द्रनगर, नई दिल्ली-5।

[सं० 6(14)/71-नि०नि० तथा नि०सं०] एम० के० बी० भटनागर, उप-निदेशक (नियति संवर्धन) ८